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MENTAL PROTECTION

III

THE MORT

A

DICTIONARY,

PRACTICAL, THEORETICAL, AND HISTORICAL,

OF

COMMERCE

AND

COMMERCIAL NAVIGATION;

ILLUSTRATED WITH MAPS AND PLANS.

BY J. R. M^cCULLOCH, ESQ.

A NEW EDITION:

WITH AN ENLARGED SUPPLEMENT,

BRINGING DOWN THE INFORMATION CONTAINED IN THE WORK TO

SEPTEMBER, 1842.

Tutte le invenzioni le più benemerite del genere umano, e che hanno sviluppato l'ingegno e la facoltà dell'animo nostro, sono quelle che accostano l'uomo all'uomo, e facilitano la comunicazione delle idee, dei bisogni, dei sentimenti, e riducono il genere umano a massa.

VERRI.

LONDON:

PRINTED FOR

LONGMAN, BROWN, GREEN, AND LONGMANS.

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ADVERTISEMENT TO THIS EDITION.

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In this edition all the more important returns and accounts as to the TRADE, NAVIGATION, and CONSUMPTION of Great Britain and other countries, have been brought down to the latest period. In some instances, too, the form of the returns has been changed, and new ones, drawn up on a more comprehensive plan, and embracing various additional particulars, have been substituted for those previously embodied in the work. In illustration of this, the reader is referred to the tables now given under the article IMPORTS and EXPORTS; they will, it is believed, be found to contain, within a brief space, the completest view hitherto laid before the public of the recent trade of the empire. A few articles have also been rewritten, among which may be specified those on LIGHTHOUSES, BOMBAY, MALTA, SYDNEY, &c.

The SUPPLEMENT given with this edition has been greatly enlarged, and, it is hoped, materially improved. It contains as much matter as would fill, if printed with types of medium size, a large octavo volume, and embraces a good deal of important information not elsewhere to be met with. Neither labour nor expense has been spared to render it instructive and trustworthy. It embodies the principal part of the Supplement issued in February, 1839, and has, among others, articles on the following subjects; viz. AUSTRIAN TARIFF, and COMMERCIAL TREATY with AUSTRIA; JOINT-STOCK BANKS, embracing a complete list of these establishments, with an examination of the principles on which they should be founded; UNITED STATES BANK, with an inquiry into the liabilities of the foreign holders of its stock; NEW CUSTOMS ACT for BENGAL; NEW COINAGE of AMERICA and INDIA; State of the BRITISH COTTON MANUFACTURE from 1816 to 1839, both inclusive; Tables showing the extent of the FOREIGN TRADE of the Country during each of the *ten* years ending with 1839, with remarks on the influence of Foreign competition; NEW POST-OFFICE Arrangements; OPIUM TRADE; TRADE with PRUSSIA, PRUSSIAN COMMERCIAL LEAGUE and TARIFF; RAILWAYS and RAILWAY LEGISLATION; CLASSIFICATION of SHIPS; State of the SUGAR TRADE; ALTERATIONS in the BRITISH and RUSSIAN TARIFFS; COMMERCIAL TREATY with TURKEY; with notices of CIVITA VECCHIA, GALACZ and the Navigation of the DANUBE, GUAYAQUIL, PORT LAMAR, MONTEVIDEO, MOULMEIN, ROSTOCK, &c.

The author has been able to avail himself, in preparing this edition, of some very valuable communications. In this respect, he is under especial obligations to the government of Prussia. With a liberality of which there are few (if any) examples, it has not merely taken pains to supply him with ample and authentic details as to the Commerce, Population, Finances, &c. of that flourishing kingdom, but has authorised him to make any use he pleased of the information so communicated, without stipulation or condition of any kind.

We have also been indebted to various private and official gentlemen, at home and abroad, for many useful hints and valuable statements. Mr. Porter, of the Board of Trade, allowed us the use of several unpublished returns belonging to his department; Mr. Wood, Chairman of the Board of Excise, and Mr. Mayer, of the Colonial Office, gave us every assistance in their power; the intervention

of Mr. Hall, late vice-consul for the republic of Uruguay, at Liverpool, and of Mr. Kreeft, consul for Mecklenburg, has enabled us to furnish the commercial world with accurate details as to the ports of Montevideo, Rostock, &c.; and gentlemen resident in Bombay, Calcutta, Malta, Singapore, &c., have supplied important information. We are sorry that our limits will not permit of our specifying the different parties to whom we have been indebted; but we beg them to accept our best thanks for their attentions. We are most anxious to have the means of correcting the errors into which we may have fallen, and of rendering our book as accurate as possible. This, however, can only be effected by gentlemen apprising us of the changes that are constantly taking place in the regulations under which commerce is conducted, and in the channels in which it is carried on. This information, so important to the mercantile world, might, sometimes, be communicated without much trouble, and will always be most gratefully received by us.

PREFACE

TO

THE SECOND EDITION.

THE first impression of this Dictionary, consisting of 2,000 copies, was entirely sold off in less than nine months from the date of its publication. We feel very deeply indebted to the public for this unequivocal proof of its approbation; and we have endeavoured to evince our gratitude, by labouring to render the work less undeserving a continuance of the favour with which it has been honoured. In the prosecution of this object, we can truly affirm we have grudged neither labour nor expense. We have subjected every part of the work to a careful revision; have endeavoured to eradicate the errors that had crept into it; to improve those parts that were incomplete or defective; and to supply such articles as had been omitted. We dare not flatter ourselves with the idea that we have fully succeeded in these objects. The want of recent and accurate details as to several important subjects, has been an obstacle we have not, in all cases, been able to overcome; but those in any degree familiar with such investigations will not, perhaps, be disposed severely to censure our deficiencies in this respect.

The changes in the law bearing upon commercial transactions have been carefully specified. Copious abstracts of all the late Customs Acts are contained in the articles COLONIES AND COLONY TRADE, IMPORTATION AND EXPORTATION, NAVIGATION LAWS, REGISTRY, SMUGGLING, WAREHOUSING, &c.

The abolition of the East India Company's commercial monopoly, and the great and growing interest that has in consequence been excited amongst all classes as to the commercial capabilities and practices of India, China, and other Eastern countries, have made us bestow peculiar attention to this department. The articles BANGKOK*, BATAVIA, BOMBAY, BUSHIRE*, BUSSORAH*, CALCUTTA, CANTON, COLUMBO, EAST INDIA COMPANY AND EAST INDIES, INDIGO, MACAO*, MADRAS, MANILLA, MOCHA, MUSCAT*, NANGASACKI*, RANGOON*, SINGAPORE, TATTA*, TEA, &c. contain, it is believed, a greater mass of recent and well-authenticated details as to the commerce of the vast countries stretching from the Arabic Gulf to the Chinese Sea, than is to be found in any other English publication. In compiling these and other articles, we derived much valuable assistance from John Crawford, Esq.

The article BANKING is mostly new. Besides embodying the late act prolonging the charter of the Bank of England, and the more important details given in the Report of the Select Committee on the Renewal of the Bank Charter, this article contains some novel and important information not elsewhere to be met with. No account of the issues of the Bank of England has hitherto been pub-

* The articles marked with an asterisk were not in the former edition.

lished, that extends farther back than 1777. But this deficiency is now, for the first time, supplied; the Directors having obligingly furnished us with an account of the issues of the Bank on the 28th of February and the 31st of August of each year, from 1698, within four years of its establishment, down to the present time. We have also procured a statement, from authority, of the mode of transacting business in the Bank of Scotland; and have been able to supply several additional particulars, both with respect to British and to foreign banks.

We have made many additions to, and alterations in, the numerous articles descriptive of the various commodities that form the materials of commerce, and the historical notices by which some of them are accompanied. We hope they will be found more accurate and complete than formerly.

The Gazetteer department, or that embracing accounts of the principal foreign emporiums with which this country maintains a direct intercourse, was, perhaps, the most defective in the old edition. If it be no longer in this predicament, the improvement has been principally owing to official co-operation. The sort of information we desired as to the great sea-port towns could not be derived from books, nor from any sources accessible to the public; and it was necessary, therefore, to set about exploring others. In this view we drew up a series of queries, embracing an investigation of imports and exports, commercial and shipping regulations, port charges, duties, &c., that might be transmitted to any port in any part of the world. There would, however, in many instances, have been much difficulty in getting them answered with the requisite care and attention by private individuals; and the scheme would have had but a very partial success, had it not been for the friendly and effectual interference of Mr. Poulett Thomson. Alive to the importance of having the queries properly answered, he voluntarily undertook to use his influence with Lord Palmerston to get them transmitted to the Consuls. This the Noble Lord most readily did; and answers have been received from the greater number of these functionaries. There is, of course, a considerable inequality amongst them; but they almost all embody a great deal of valuable information, and some of them are drawn up with a degree of skill and sagacity, and display an extent of research and a capacity of observation, that reflect the highest credit on their authors.*

The information thus obtained, added to what we received through other, but not less authentic channels, supplied us with the means of describing twice the number of foreign sea-ports noticed in our former edition; and of enlarging, amending, and correcting the accounts of such as were noticed. Besides much fuller details than have ever been previously published of the nature and extent of the trade of many of these places, the reader will, in most instances, find a minute account of the regulations to be observed respecting the entry and clearing of ships and goods, with statements of the different public charges laid on shipping, the rates of commission and brokerage, the duties on the principal goods imported and exported, the prices of provisions, the regulations as to quarantine, the practice as to credit, banking, &c., with a variety of other particulars. We have also described the ports; and have specified their depth of water, the course to be steered by vessels on entering, with the rules as to pilotage, and the fees on account of pilots, light-houses, &c. As it is very difficult to convey a sufficiently distinct idea of a sea-port by any description, we have given plans, taken from

* The returns furnished by the Consuls at Hamburg, Trieste and Venice, Naples, Dantzic, Bordeaux, Christiania, Amsterdam, Elsinour, New York, Charleston, &c. are particularly good.

the latest and best authorities, of about a dozen of the principal foreign ports. Whether we have succeeded, is more than we can venture to say; but we hope we have said enough to satisfy the reader, that we have spared no pains to furnish him with authentic information on this important department.

The **TARIFF**, or Table of Duties on Imports, &c., in this edition, is highly important and valuable. It is divided into three columns: the first containing an account of the existing duties payable on the importation of foreign products for home use, as the same were fixed by the Act of last year, 3 & 4 Will. IV. cap. 56. The next column exhibits the duties payable on the same articles in 1819, as fixed by the Act 59 Geo. III. cap. 52.: and the third and last column exhibits the duties as they were fixed in 1787 by Mr. Pitt's Consolidation Act, the 27 Geo. III. cap. 13. The duties are rated throughout in Imperial weights and measures; and allowances have been made for differences in the mode of charging, &c. The reader has, therefore, before him, and may compare together, the present customs' duties with the duties as they stood at the end of the late war, and at its commencement. No similar Table is to be met with in any other work. We are indebted for it to J. D. Hume, Esq., of the Board of Trade, at whose suggestion, and under whose direction, it has been prepared. Its compilation was a work of great labour and difficulty; and could not have been accomplished by any one not thoroughly acquainted with the customs acts, and the various changes in the mode of assessing the duties. Its accuracy may be relied on.

The article **SLAVES AND SLAVE TRADE** contains a full abstract of the late important statute for the abolition of slavery.

Among the new articles of a miscellaneous description, may be specified those on **ALIENS, IONIAN ISLANDS, POPULATION, TALLY TRADE, TRUCK SYSTEM, &c.**

On the whole, we trust it will be found, that the work has been improved throughout, either by the correction of mistakes, or by the addition of new and useful matter. Still, however, we are well aware that it is in various respects defective; but we are not without hopes that those who look into it will be indulgent enough to believe that this has been owing as much to the extreme difficulty, or rather, perhaps, the impossibility, of obtaining accurate information respecting some of the subjects treated of, as to the want of care and attention on our part. Even as regards many important topics connected with the commerce and manufactures of Great Britain, we have had to regret the want of authentic details, and been obliged to grope our way in the dark. Nothing, indeed, can exceed the accuracy and luminous arrangement of the customs accounts furnished by the Inspector General of Imports and Exports. But, owing to the want of any details as to the cross-channel trade between Great Britain and Ireland, the value of these accounts is much diminished. The condition and habits of the people of Ireland and of Great Britain are so very different, that conclusions deduced from considering the trade or consumption of the United Kingdom *en masse*, are generally of very little value; and may, indeed, unless carefully sifted, be the most fallacious imaginable; while, owing to the want of any account of the trade between the two great divisions of the empire, it is not possible accurately to estimate the consumption of either, or to obtain any sure means of judging of their respective progress in wealth and industry. As respects manufactures, there is a still greater deficiency of trustworthy, comprehensive details. We submitted the articles relating to them in this work, to the highest practical authorities; so that we incline to think they are about as accurate as they can well be rendered in the absence of official returns. It is far, however, from creditable to the country, that we should be obliged, in matters of such import-

ance, to resort to private and irresponsible individuals for the means of coming at the truth. Statistical science in Great Britain is, indeed, at a very low ebb: and we are not of the number of those who suppose that it will ever be materially improved, unless government become more sensible, than it has hitherto shown itself to be, of its importance, and set machinery in motion, adequate to procure correct and comprehensive returns.

The statistical Tables published by the Board of Trade embrace the substance of hundreds of accounts, scattered over a vast mass of Parliamentary papers. They seem to be compiled with great care and judgment, and are a very valuable acquisition. We have frequently been largely indebted to them. But their arrangement, and their constantly increasing number and bulk, make them quite unfit for being readily or advantageously consulted by practical men. Most part of the returns relating to the principal articles given in this work, go back to a much more distant period than those published by the Board of Trade.

We have seen no reason to modify or alter any PRINCIPLE OF COMMERCIAL POLICY advanced in our former edition. In some instances, we have varied the exposition a little, but that is all. In every case, however, we have separated the practical, legal, and historical statements from those of a speculative nature; so that those most disposed to dissent from our theoretical notions will, we hope, be ready to admit that they have not been allowed to detract from the practical utility of the work.

The maps given with the former edition have been partially re-engraved, and otherwise improved. Exclusive of the plans already referred to, the present edition contains two new maps: one, of the completed and proposed canals and rail-roads of Great Britain and Ireland; exhibiting, also, the coal fields, the position of the different light-houses, &c.: the other map exhibits the mouths of the rivers Mersey and Dee, and the country from Liverpool to Manchester, with the various lines of communication between these two great and flourishing emporiums. Care has been taken to render them accurate.

The important service done to us, or rather to the public, by Mr. Poulett Thomson, in the obtaining of the Consular Returns, is a part only of what we owe to that gentleman. We never applied to him for any sort of information which it was in his power to supply, that he did not forthwith place at our free disposal. That system of commercial policy, of which the Right Honourable gentleman is the enlightened and eloquent defender, has nothing to fear from publicity. On the contrary, the better informed the public become, the more fully the real facts and circumstances relating to it are brought before them, the more will they be satisfied of the soundness of the measures advocated by Mr. Thomson, and of their being eminently well fitted to promote and consolidate the commercial greatness and prosperity of the empire.

It is proper, also, to state, that, besides the Board of Trade, all the other departments of government to which we had occasion to apply, discovered every anxiety to be of use to us. We have been particularly indebted to Mr. Spring Rice; Sir Henry Parnell; Mr. Wood, Chairman of the Board of Stamps and Taxes; Mr. Villiers, Ambassador at Madrid; and Mr. Mayer, of the Colonial Office.

We are under peculiar obligations to the many mercantile and private gentlemen in this and other countries, who have favoured us with communications. We hardly ever applied to any one, however much engaged in business, for any information coming within his department, which he did not readily furnish. We have not met with any mystery, concealment, or affectation of concealment.

Every individual seemed disposed to tell us all that he knew; and several gentlemen have taken a degree of trouble with respect to various articles in this work, for which our thanks and gratitude make but a poor return.

The expense of reprinting a work of this sort, containing a greater mass of figures and of small type than any other volume in the English language, is quite enormous. This edition is, therefore, stereotyped; and will not be recast for a few years. But we intend to publish, whenever they seem to be required, Supplements, containing statements of any alterations in the duties on commodities, and in the laws and regulations as to commercial affairs in Great Britain and foreign countries, with such additional information on other topics as may seem to possess general interest. And we do most anxiously hope that our mercantile and other friends at home and abroad will enable us to make these Supplements as useful as possible, by pointing out whatever errors or omissions they may perceive in the present edition, and by supplying us with fresh details. Much of what is most valuable in this work has been derived from the Circulars issued by mercantile houses, brokers, &c.; and the transmission to us, through Messrs. Longman and Co., of such documents, is *one of the greatest favours we can receive*. Any stipulations as to the use to be made of them will be carefully attended to; and we beg no one will consider his Circular as not being of sufficient interest to be acceptable to us.

PREFACE

TO

THE FIRST EDITION.

IT has been the wish of the Author and Publishers of this Work, that it should be as extensively useful as possible. If they be not deceived in their expectations, it may be advantageously employed, as a sort of *vade mecum*, by merchants, traders, ship-owners, and ship-masters, in conducting the details of their respective businesses. It is hoped, however, that this object has been attained without omitting the consideration of any topic, incident to the subject, that seemed calculated to make the book generally serviceable, and to recommend it to the attention of all classes.

Had our object been merely to consider commerce as a science, or to investigate its principles, we should not have adopted the form of a Dictionary. But commerce is not a science only, but also an *art* of the utmost practical importance, and in the prosecution of which a very large proportion of the population of every civilised country is actively engaged. Hence, to be generally useful, a work on commerce should combine practice, theory, and history. Different readers may resort to it for different purposes; and every one should be able to find in it clear and accurate information, whether his object be to make himself familiar with details, to acquire a knowledge of principles, or to learn the revolutions that have taken place in the various departments of trade.

The following short outline of what this Work contains may enable the reader to estimate the probability of its fulfilling the objects for which it has been intended:—

I. It contains accounts of the various articles which form the subject matter of commercial transactions. To their English names are, for the most part, subjoined their synonymous appellations in French, German, Italian, Russian, Spanish, &c.; and sometimes, also, in Arabic, Hindoo, Chinese, and other Eastern languages. We have endeavoured, by consulting the best authorities, to make the descriptions of commodities as accurate as possible; and have pointed out the tests or marks by which their goodness may be ascertained. The places where they are produced are also specified; the quantities exported from such places; and the different regulations, duties, &c. affecting their importation and exportation, have been carefully stated, and their influence examined. The prices of most articles have been given, sometimes for a lengthened period. Historical notices are inserted illustrative of the rise and progress of the trade in the most important articles; and it is hoped, that the information embodied in these notices will be found to be as authentic as it is interesting.

II. The Work contains a general article on COMMERCE, explanatory of its nature, principles, and objects, and embracing an inquiry into the policy of restrictions

intended to promote industry at home, or to advance the public interests by excluding or restraining foreign competition. Exclusive, however, of this general article, we have separately examined the operation of the existing restrictions on the trade in particular articles, and with particular countries, in the accounts of those articles, and of the great sea-port towns belonging to the countries referred to. There must, of course, be more or less of sameness in the discussion of such points, the principle which runs through them being identical. But in a Dictionary this is of no consequence. The reader seldom consults more than one or two articles at a time; and it is of infinitely more importance to bring the whole subject at once before him, than to seek to avoid the appearance of repetition by referring from one article to another. In this Work such references are made as seldom as possible.

III. The articles which more particularly refer to commercial navigation are AVERAGE, BILLS OF LADING, BOTTOMRY, CHARTERPARTY, FREIGHT, MASTER, NAVIGATION LAWS, OWNERS, REGISTRY, SALVAGE, SEAMEN, SHIPS, WRECK, &c. These articles embrace a pretty full exposition of the law as to shipping: we have particularly endeavoured to exhibit the privileges enjoyed by British ships; the conditions and formalities, the observance of which is necessary to the acquisition and preservation of such privileges, and to the transference of property in ships; the responsibilities incurred by the masters and owners in their capacity of public carriers; and the reciprocal duties and obligations of owners, masters and seamen. In this department, we have made considerable use of the treatise of Lord Tenterden on the Law of Shipping, — a work that reflects very great credit on the learning and talents of its noble author. The Registry Act and the Navigation Act are given with very little abridgment. To this head may also be referred the articles on the COD, HERRING, PILCHARD, and WHALE fisheries.

IV. The principles and practice of commercial arithmetic and accounts are unfolded in the articles BOOK-KEEPING, DISCOUNT, EXCHANGE, INTEREST AND ANNUITIES, &c. The article BOOK-KEEPING has been furnished by one of the official assignees under the new bankrupt act. It exhibits a view of this important art as actually practised in the most extensive mercantile houses in town. The tables for calculating interest and annuities are believed to be more complete than any hitherto given in any work not treating professedly of such subjects.

V. A considerable class of articles may be regarded as descriptive of the various means and devices that have been fallen upon for extending and facilitating commerce and navigation. Of these, taking them in their order, the articles BANKS, BROKERS, BUOYS, CANALS, CARAVANS, CARRIERS, COINS, COLONIES, COMPANIES, CONSULS, CONVOY, DOCKS, FACTORS, FAIRS AND MARKETS, LIGHT-HOUSES, MONEY, PARTNERSHIP, PILOTAGE, POST-OFFICE, RAIL-ROADS, ROADS, TREATIES (COMMERCIAL), WEIGHTS AND MEASURES, &c. are among the most important. In the article BANKS, the reader will find, besides an exposition of the principles of banking, a pretty full account (derived principally from official sources) of the Bank of England, the private banks of London, and the English provincial banks; the Scotch and Irish banks; and the most celebrated foreign banks: to complete this department, an account of Savings' Banks is subjoined, with a set of rules which may be taken as a model for such institutions.* There is added to the article COINS a Table of the assay, weight, and sterling value of the principal foreign gold and silver coins, deduced from assays made at the London and Paris Mints, taken, by permission, from the last edition of Dr. Kelly's

* Some of the improvements made on this article are noticed in the Preface to the Second Edition.

Cambist. The article **COLONIES** is one of the most extensive in the work : it contains a sketch of the ancient and modern systems of colonisation ; an examination of the principles of colonial policy ; and a view of the extent, trade, population, and resources of the colonies of this and other countries. In this article, and in the articles **CAPE OF GOOD HOPE**, **HALIFAX**, **QUEBEC**, **SYDNEY**, and **VAN DIEMEN'S LAND**, recent and authentic information is given, which those intending to emigrate will find worthy of their attention. The map of the British possessions in North America is on a pretty large scale, and is second to none, of those countries, hitherto published in an accessible form. It will be a valuable acquisition for emigrants to Canada, Nova Scotia, &c. The article **COLONIES** is also illustrated by a map of Central America and the West Indies. An engraved plan is given, along with the article **Docks**, of the river Thames and the docks from Blackwall to the Tower ; and the latest regulations issued by the different Dock Companies here and in other towns, as to the docking of ships, and the charges on that account, and on account of the loading, unloading, warehousing, &c. of goods, are given verbatim. The statements in the articles **LIGHT-HOUSES** and **PILOTAGE** have been mostly furnished by the Trinity House, or derived from Parliamentary papers, and may be implicitly relied upon. In the article **WEIGHTS AND MEASURES** the reader will find tables of the equivalents of wine, ale, and Winchester measures, in Imperial measure.*

VI. Besides a general article on the constitution, advantages, and disadvantages of Companies, accounts are given of the principal associations existing in Great Britain for the purpose of conducting commercial undertakings, or undertakings subordinate to and connected with commerce. Among others (exclusive of the Banking and Dock Companies already referred to) may be mentioned the **EAST INDIA COMPANY**, the **GAS COMPANIES**, the **INSURANCE COMPANIES**, the **MINING COMPANIES**, the **WATER COMPANIES**, &c. The article on the East India Company is of considerable length ; it contains a pretty complete sketch of the rise, progress, and present state of the British trade with India ; a view of the revenue, population, &c. of our Indian dominions ; and an estimate of the influence of the Company's monopoly. We have endeavoured, in treating of insurance, to supply what we think a desideratum, by giving a distinct and plain statement of its principles, and a brief notice of its history ; with an account of the rules and practices followed by individuals and companies in transacting the more important departments of the business ; and of the terms on which houses, lives, &c. are commonly insured. The part of the article which peculiarly respects marine insurance has been contributed by a practical gentleman of much knowledge and experience in that branch.

VII. In addition to the notices of the Excise and Customs regulations affecting particular commodities given under their names, the reader will find articles under the heads of **CUSTOMS**, **EXCISE**, **IMPORTATION AND EXPORTATION**, **LICENCES**, **SMUGGLING**, **WAREHOUSING**, &c. which comprise most of the practical details as to the business of the Excise and Customs, particularly the latter. The most important Customs' Acts are given with very little abridgment, and being printed in small letter, they occupy comparatively little space. The article **TARIFF** contains an account of the various duties, drawbacks, and bounties, on the importation and exportation of all sorts of commodities into and from this country. —

* The article **CANALS** in this (the second) edition has been greatly enlarged. It is accompanied by the map already referred to (see Preface to Second Edition) of the completed and proposed British **CANALS**, **RAIL-ROADS**, **LIGHT-HOUSES**, &c. The latter have been laid down, by permission of the Trinity House, from a chart recently published by that corporation.

The article **Docks** is now, also, accompanied by a Chart of the Mouths of the Mersey and Dee, &c. (See Preface to Second Edition.)

(See Preface to Second Edition.) We once intended to give the tariffs of some of the principal Continental states; but from the frequency of the changes made in them, they would very soon have become obsolete, and would have tended rather to mislead than to instruct. But the reader will notwithstanding find a good deal of information as to foreign duties under the articles CADIZ, DANTZIC, HAVRE, NAPLES, NEW YORK, TRIESTE, &c.

VIII. Among the articles of a miscellaneous description, may be specified ALIENS *, APPRENTICE, AUCTIONEER, BALANCE OF TRADE, BANKRUPTCY, CONTRABAND, CREDIT, HANSEATIC LEAGUE, IMPORTS AND EXPORTS, IMPRESSMENT, IONIAN ISLANDS *, MARITIME LAW, PATENTS, PAWN BROKING, PIRACY, POPULATION *, PRECIOUS METALS, PRICES, PRIVATEERS, PUBLICANS, QUARANTINE, REVENUE AND EXPENDITURE *, TALLY TRADE *, TRUCK SYSTEM *, &c.

IX. Accounts are given, under their proper heads, of the principal emporiums with which this country has any immediate intercourse; of the commodities usually exported from and imported into them; of their monies, weights, and measures; and of such of their institutions, customs, and regulations, with respect to commerce and navigation, as seemed to deserve notice. There are occasionally subjoined to these accounts of the great sea-ports, pretty full statements of the trade of the countries in which they are situated, as in the instances of ALEXANDRIA, AMSTERDAM, BORDEAUX, CADIZ, CALCUTTA, CANTON, COPENHAGEN, DANTZIC, HAVANNAH, HAVRE, NAPLES, NEW YORK, PALERMO, PETERSBURGH, RIO DE JANEIRO, SMYRNA, TRIESTE, VERA CRUZ, &c. To have attempted to do this systematically would have increased the size of the Work beyond all reasonable limits, and embarrassed it with details nowise interesting to the English reader. The plan we have adopted has enabled us to treat of such matters as might be supposed of importance in England, and to reject the rest. We believe, however, that, notwithstanding this selection, those who compare this work with others, will find that it contains a much larger mass of authentic information respecting the trade and navigation of foreign countries than is to be found in any other English publication.†

The reader may be inclined, perhaps, to think that it must be impossible to embrace the discussion of so many subjects in a single octavo volume, without treating a large proportion in a very brief and unsatisfactory manner. But, in point of fact, this single octavo contains about as much letter-press as is contained in two ordinary folio volumes, and more than is contained in Macpherson's *Annals of Commerce*, in four large volumes quarto, published at 8*l.* 8*s.*! This extraordinary condensation has been effected without any sacrifice either of beauty or distinctness. Could we suppose that the substance of the book is at all equal to its form, there would be little room for doubt as to its success.

Aware that, in a work of this nature, accuracy in matters of fact is of primary importance, we have rarely made any statement without mentioning our authority. Except, too, in the case of books in every one's hands, or Dictionaries, the page or chapter of the works referred to is generally specified; experience having taught us that the convenient practice of stringing together a list of authorities at the end of an article is much oftener a cloak for ignorance than an evidence of research.

Our object being to describe articles in the state in which they are offered for sale, we have not entered, except when it was necessary to give precision or

* The articles marked * are new.

† For an account of the improvements effected in this department, see Preface to Second Edition.

clearness to their description, into any details as to the processes followed in their manufacture.

Besides the maps already noticed, the work contains a map of the world, on Mercator's projection, and a map of Central and Southern Europe and the Mediterranean Sea. These maps are on a larger scale than those usually given with works of this sort; and have been carefully corrected, and compared with the best authorities.

Such is a rough outline of what the reader may expect to meet with in this Dictionary. We do not, however, flatter ourselves with the notion that he will consider that all that has been attempted has been properly executed. In a work embracing such an extreme range and diversity of subjects, as to many of which it is exceedingly difficult, if not quite impossible, to obtain accurate information, no one will be offended should he detect a few errors. At the same time we can honestly say that neither labour nor expense has been spared to render the Work worthy of the public confidence and patronage. The author has been almost incessantly engaged upon it for upwards of three years; and he may be said to have spent the previous part of his life in preparing for the undertaking.* He has derived valuable assistance from some distinguished official gentlemen, and from many eminent merchants; and has endeavoured, wherever it was practicable, to build his conclusions upon official documents. But in very many instances he has been obliged to adopt less authentic data; and he does not suppose that he has had sagacity enough always to resort to the best authorities, or that, amidst conflicting and contradictory statements, he has uniformly selected those most worthy of being relied upon, or that the inferences he has drawn are always such as the real circumstances of the case would warrant. But he has done his best not to be wanting in these respects. Not being engaged in any sort of business, nor being under any description of obligation to any political party, there was nothing to induce us, in any instance, to conceal or pervert the truth. We have, therefore, censured freely and openly whatever we considered wrong; but the grounds of our opinion are uniformly assigned; so that the reader may always judge for himself as to its correctness. Our sole object has been to produce a work that should be generally useful, particularly to merchants and traders, and which should be creditable to ourselves. Whether we have succeeded, the award of the public will show; and to it we submit our labours, not with "frigid indifference," but with an anxious hope that it may be found we have not misemployed our time, and engaged in an undertaking too vast for our limited means.

The following notices of some of the most celebrated Commercial Dictionaries may not, perhaps, be unacceptable. At all events, they will show that there is at least room for the present attempt.

The *Grand Dictionnaire de Commerce*, begun and principally executed by M. Savary, Inspector of Customs at Paris, and completed by his brother, the Abbé Savary, Canon of St. Maur, was published at Paris in 1723, in two volumes folio: a supplemental volume being added in 1730. This was the first work of the kind that appeared in modern Europe; and has furnished the principal part of the materials for most of those by which it has been followed. The undertaking was liberally patronised by the French government, who justly considered that a Commercial Dictionary, if well executed, would be of national importance.

* The preparation of this new edition has cost nearly two years of additional labour.

Hence a considerable, and, indeed, the most valuable, portion of M. Savary's work is compiled from Memoirs sent him, by order of government, by the inspectors of manufactures in France, and by the French consuls in foreign countries. An enlarged and improved edition of the *Dictionnaire* was published at Geneva in 1750, in six folio volumes. But the best edition is that of Copenhagen, in five volumes folio; the first of which appeared in 1759, and the last in 1765.

More than the half of this work consists of matter altogether foreign to its proper object. It is, in fact, a sort of Dictionary of Manufactures as well as of Commerce; descriptions being given, which are, necessarily perhaps, in most instances exceedingly incomplete, and which the want of plates often renders unintelligible, of the methods followed in the manufacture of the commodities described. It is also filled with lengthened articles on subjects of natural history, on the bye laws and privileges of different corporations, and a variety of subjects nowise connected with commercial pursuits. No one, however, need look into it for any developement of sound principles, or for enlarged views. It is valuable as a repertory of facts relating to commerce and manufactures at the commencement of last century, collected with laudable care and industry; but the spirit which pervades it is that of a customs officer, and not that of a merchant or a philosopher. "*Souvent dans ses réflexions, il tend plutôt à égarer ses lecteurs qu'à les conduire, et des maximes nuisibles au progrès du commerce et de l'industrie obtiennent presque toujours ses éloges et son approbation.*"

The preceding extract is from the Prospectus, in one volume octavo, published by the Abbé Morellet, in 1769, of a new Commercial Dictionary, to be completed in five or probably six volumes folio. This Prospectus is a work of sterling merit; and from the acknowledged learning, talents, and capacity of its author for laborious exertion, there can be no doubt that, had the projected Dictionary been completed, it would have been infinitely superior to that of Savary. It appears (Prospectus, pp. 353—373.) that Morellet had been engaged for a number of years in preparations for this great work; and that he had amassed a large collection of books and manuscripts relative to the commerce, navigation, colonies, arts, &c. of France and other countries. The enterprise was begun under the auspices of M. Trudaine, Intendant of Finance, and was patronised by Messrs. L'Averdy and Bertin, Comptrollers General. But whether it were owing to the gigantic nature of the undertaking, to the author having become too much engrossed with other pursuits, the want of sufficient encouragement, or some other cause, no part of the proposed Dictionary ever appeared. We are ignorant of the fate of the valuable collection of manuscripts made by the Abbé Morellet. His books were sold at Paris within these few years.

A Commercial Dictionary, in three volumes 4to, forming part of the *Encyclopédie Méthodique*, was published at Paris in 1783. It is very unequally executed, and contains numerous articles that might have been advantageously left out. The editors acknowledge in their Preface that they have, in most instances, been obliged to borrow from Savary. The best parts of the work are copied from the edition of the *Traité Général du Commerce* of Ricard, published at Amsterdam in 1781, in two volumes 4to.*

The earliest Commercial Dictionary published in England, was compiled by Malachy Postlethwayt, Esq., a diligent and indefatigable writer. The first part of the first edition appeared in 1751. The last edition, in two enormous folio volumes, was published in 1774. It is chargeable with the same defects as that

* This, when published, must have been a very valuable work. It is now, however, in a great measure obsolete.

of M. Savary, of which, indeed, it is for the most part a literal translation. The author has made no effort to condense or combine the statements under different articles, which are frequently not a little contradictory; at the same time that many of them are totally unconnected with commerce.

In 1761, Richard Rojt, Esq. published a Commercial Dictionary in one pretty large folio volume. The best part of this work is its Preface, which was contributed by Dr. Johnson. It is for the most part abridged from Postlethwayt; but it contains some useful original articles, mixed, however, with many alien to the subject.

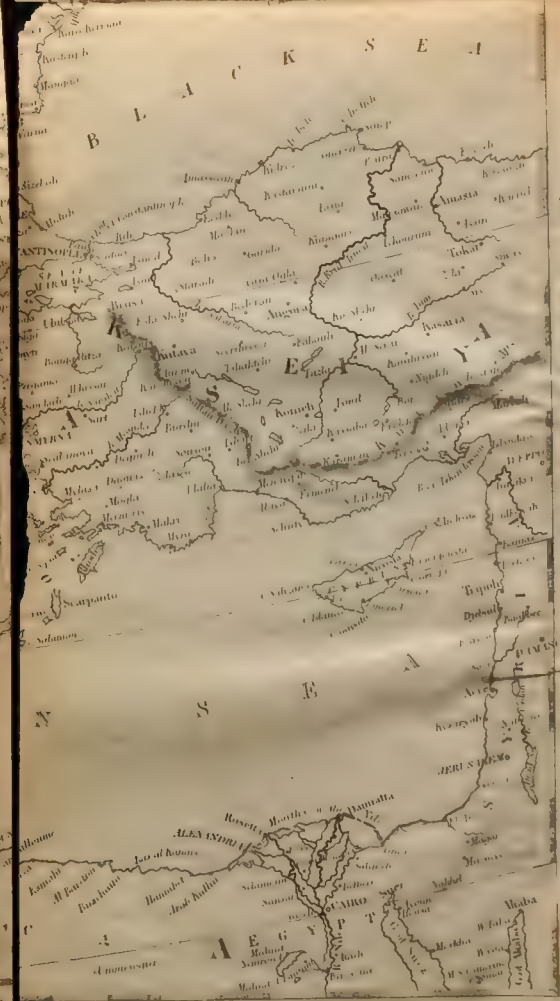
In 1766, a Commercial Dictionary was published, in two rather thin folio volumes, by Thomas Mortimer, Esq., at that time Vice-Consul for the Netherlands. This is a more commodious and better arranged, but not a more valuable work than that of Postlethwayt. The plan of the author embraces, like that of his predecessors, too great a variety of objects; more than half the work being filled with geographical articles, and articles describing the processes carried on in different departments of manufacturing industry; there are also articles on very many subjects, such as architecture, the natural history of the ocean, the land-tax, the qualifications of surgeons, &c., the relation of which to commerce, navigation, or manufactures, it seems difficult to discover.

In 1810, a Commercial Dictionary was published, in one thick octavo volume, purporting to be by Mr. Mortimer. We understand, however, that he had but little, if any thing, to do with its compilation. It is quite unworthy of the subject, and of the epoch when it appeared. It has all the faults of those by which it was preceded, with but few peculiar merits. Being not only a Dictionary of Commerce and Navigation, but of Manufactures, it contains accounts of the different arts: but to describe these in a satisfactory and really useful manner, would require several volumes, and the co-operation of many individuals: so that, while the accounts referred to are worth very little, they occupy so large a space that room has not been left for the proper discussion of those subjects from which alone the work derives whatever value it possesses. Thus, there is an article of twenty-two pages technically describing the various processes of the art of painting, while the general article on commerce is comprised in less than *two* pages. The articles on coin and money do not together occupy four pages, being considerably less than the space allotted to the articles on engraving and etching. There is not a word said as to the circumstances which determine the course of exchange; and the important subject of credit is disposed of in less than *two lines*! Perhaps, however, the greatest defect in the work is its total want of any thing like science. No attempt is ever made to explain the principles on which any operation depends. Every thing is treated as if it were empirical and arbitrary. Except in the legal articles, no authorities are quoted so that very little dependence can be placed on the statements advanced.

In another Commercial Dictionary, republished within these few years, the general article on commerce consists of a discussion with respect to simple and compound demand, and simple and double competition: luckily the article does not fill quite a page; being considerably shorter than the description of the kaleidoscope.

Under these circumstances, we do think that there is room for a new Dictionary of Commerce and Commercial Navigation: and whatever may be thought of our Work, it cannot be said that in bringing it into the field we are encroaching on ground already fully occupied.

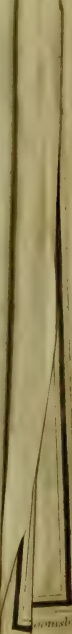
CENTRAL & SOUTHERN
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A
 DICTIONARY
 OF
 C O M M E R C E
 AND
 COMMERCIAL NAVIGATION.

AAM, AUM, or AHM, a measure for liquids, used at Amsterdam, Antwerp, Hamburgh, Frankfort, &c. At Amsterdam it is nearly equal to 41 English wine gallons, at Antwerp to $36\frac{1}{2}$ ditto, at Hamburgh to $38\frac{1}{4}$ ditto, and at Frankfort to 39 ditto.

ABANDONMENT, in commerce and navigation, is used to express the abandoning or surrendering of the ship or goods insured to the insurer.

It is held, by the law of England, that the insured has the right to abandon, and to compel the insurers to pay the whole value of the thing insured, in every case "where, by the happening of any of the misfortunes or perils insured against, the voyage is lost, or not worth pursuing, and the projected adventure is frustrated; or where the thing insured is so damaged and spoiled as to be of little or no value to the owner; or where the salvage is very high; or where what is saved is of less value than the freight; or where further expense is necessary, and the insurer will not undertake to pay that expense," &c. — (*Marshall*, book i. cap. 13. § 1.)

Abandonment very frequently takes place in cases of capture: the loss is then total, and no question can arise in respect to it. In cases, however, in which a ship and cargo are recaptured *within such a time that the object of the voyage is not lost*, the insured is not entitled to abandon. The mere *stranding* of a ship is not deemed of itself such a loss as will justify an abandonment. If by some fortunate accident, by the exertions of the crew, or by any borrowed assistance, the ship be got off and rendered capable of continuing her voyage, it is not a total loss, and the insurers are only liable for the expenses occasioned by the stranding. It is only where the stranding is followed by *shipwreck*, or in any other way renders the ship incapable of prosecuting her voyage, that the insured can abandon.

It has been decided, that damage sustained in a voyage to the extent of forty-eight per cent. of the value of the ship, did not entitle the insured to abandon. If a cargo be damaged in the course of a voyage, and it appears that what has been saved is less than the amount of freight, it is held to be a total loss. — (*Park on Insurance*, cap. 9.)

When by the occurrence of any of the perils insured against the insured has acquired a right to abandon, he is at liberty either to abandon or not, as he thinks proper. He is in no case bound to abandon; but if he make an election, and resolve to abandon, he must abide by his resolution, and has no longer the power to claim for a partial loss. In some foreign countries specific periods are fixed by law within which the insured, after being informed of the loss, must elect either to abandon or not. In this country, however, no particular period is fixed for this purpose; but the rule is, that if the insured determine to abandon, he must intimate such determination to the insurers within a *reasonable period* after he has got intelligence of the loss, — any unnecessary delay in making this intimation being interpreted to mean that he has decided not to abandon.

No particular form or solemnity is required in giving notice of an abandonment. It may be given either to the underwriter himself, or the agent who subscribed for him.

The effect of an abandonment is to vest all the rights of the insured in the insurers. The latter become the legal owners of the ship, and as such are liable for all her future outgoings, and entitled to her future earnings. An abandonment, when once made, is irrevocable.

In case of a shipwreck or other misfortune, the captain and crew are bound to exert themselves to the utmost to save as much property as possible; and to enable them to do this without prejudice to the right of abandonment, our policies provide that, "in case of any loss or misfortune, the insured, their factors, servants, and assigns, shall be at liberty to sue and labour about the defence, safeguard, and recovery of the goods, and merchandises, and ship, &c., without prejudice to the insurance; to the charges whereof the insurers agree to contribute, each according to the rate and quantity of his subscription."

"From the nature of his situation," says Mr. Serjeant Marshall, "the captain has an implied authority, not only from the insured, but also from the insurers and all others interested in the ship or cargo, in case of misfortune, to do whatever he thinks most conducive to the general interest of all concerned; and they are all bound by his acts. Therefore, if the ship be disabled by stress of weather, or any other peril of the sea, the captain may hire another vessel for the transport of the goods to their port of destination, if he think it for the interest of all concerned that he should do so; or he may, upon a capture, appeal against a sentence of condemnation, or carry on any other proceedings for the recovery of the ship and cargo, provided he has a probable ground for doing so; or he may, upon the loss of the ship, invest the produce of the goods saved in other goods, which he may ship for his original port of destination; for whatever is recovered of the effects insured, the captain is accountable to the insurers. If the insured neglect to abandon when he has it in his power to do so, he adopts the acts of the captain, and he is bound by them. If, on the other hand, the insurers, after notice of abandonment, suffer the captain to continue in the management, he becomes their agent, and they are bound by his acts."

As to the sailors, when a misfortune happens, they are bound to save and preserve the merchandise to the best of their power; and while they are so employed, they are entitled to wages, so far, at least, as what is saved will allow; but if they refuse to assist in this, they shall have neither wages nor reward. In this the Rhodian law, and the laws of Oleron, Wisby, and the Hanse Towns, agree.

The policy of the practice of abandonment seems very questionable. The object of an insurance is to render the insurer liable for whatever loss or damage may be incurred. But this object does not seem to be promoted by compelling him to pay as for a total loss, when, in fact, the loss is only partial. The captain and crew of the ship are selected by the owners, are their servants, and are responsible to them for their proceedings. But in the event of a ship being stranded, and so damaged that the owners are entitled to abandon, the captain and crew become the servants of the underwriters, who had nothing to do with their appointment, and to whom they are most probably altogether unknown. It is admitted that a regulation of this sort can hardly fail of leading, and has indeed frequently led, to very great abuses. We, therefore, are inclined to think that abandonment ought not to be allowed where any property is known to exist; but that such property should continue at the disposal of the owners and their agents, and that the underwriters should be liable only for the damage really incurred. The first case that came before the British courts with respect to abandonment was decided by Lord Hardwicke, in 1744. Mr. Justice Buller appears to have concurred in the opinion now stated, that abandonment should not have been allowed in cases where the loss is not total.

For further information as to this subject, see the excellent works of Mr. Serjeant Marshall (book i. cap. 13.); and of Mr. Justice Park (cap. 9.) on the Law of Insurance.

ABATEMENT, or REBATE, is the name sometimes given to a discount allowed for prompt payment; it is also used to express the deduction that is sometimes made at the custom-house from the duties chargeable upon such goods as are damaged. This allowance is regulated by the 6 Geo. 4. c. 107. § 28. No abatement is made from the duties charged on coffee, currants, figs, lemons, oranges, raisins, tobacco, and wine.

ACACIA. See GUM ARABIC.

ACAPULCO, a celebrated sea-port on the western coast of Mexico, in lat. $16^{\circ} 50\frac{1}{2}'$ N., long. $99^{\circ} 46'$ W. Population uncertain, but said to be from 4,000 to 5,000. The harbour of Acapulco is one of the finest in the world, and is capable of containing any number of ships in the most perfect safety. Previously to the emancipation of Spanish America, a galleon or large ship, richly laden, was annually sent from Acapulco to Manilla, in the Philippine Islands; and at her return a fair was held, which was much resorted to by strangers. But this sort of intercourse is no longer carried on, the trade to Manilla and all other places being now conducted by private individuals. The exports consist of bullion, cochineal, cocoa, wool, indigo, &c. The imports principally consist of cotton goods, hardware, articles of jewellery, raw and wrought silks, spices, and aromatics. Acapulco is extremely unhealthy; and though it be the principal port on the west coast of Mexico, its commerce is not very considerable. The navigation from Acapulco to Guayaquil and Callao is exceedingly tedious and difficult, so that there is but little intercourse between Mexico and Peru. The monies, weights, and measures are the same as those of Spain; for which see CADIZ.

ACIDS, are a class of compounds which are distinguished from all others by the following properties. They are generally possessed of a very sharp and sour taste: redden the infusions of blue vegetable colours; are often highly corrosive, and enter into combination with the alkalis, earths, and metallic oxides; forming compounds in which the characters of the constituents are entirely destroyed, and new ones produced differing in every respect from those previously existing. The quality or strength of an acid is generally ascertained, either by its specific gravity, which is found by means of the hydrometer, if the acid be liquid, or by the quantity of pure and dry subcarbonate of potash or soda, or of carbonate of lime (marble), which a given weight of the acid requires for its exact neutralisation. This latter process is termed *Acidimetry*, or the ascertaining the quantity of *real acid* existing in any of the liquid or crystallised acids.

The principal acids at present known are, the Acetic, Benzoic, Boracic, Bromic, Carbonic, Citric, Chloric, Cyanic, Fluoric, Ferropurpuric, Gallic, Hydrobromic, Hydriodic, Iodic, Lactic, Malic, Margaric, Meconic, Muriatic or Hydrochloric, Nitrous, Nitric, Oleic, Oxalic, Phosphoric, Prussic or Hydrocyanic, Purpuric, Saccholactic, Suberic, Sulphurous, Sulphuric, Tartaric, Uric, and many others which it would be superfluous to detail. It is the most important only of these, however, that will be here treated of, and more particularly those employed in the arts and manufactures.

Acetic or pyroligneous acid.—This acid, in its pure and concentrated form, is obtained from the fluid matter which passes over in distillation, when wood is exposed to heat in close iron cylinders. This fluid is a mixture of acetic acid, tar, and a very volatile ether; from these the acid may be separated, after a second distillation, by saturating with chalk, and evaporating to dryness; an acetate of lime is thus procured, which, by mixture with sulphate of soda (Glauber's salt), is decomposed, the resulting compounds being an insoluble sulphate of lime, and a very soluble acetate of soda; these are easily separated from each other by solution in water and filtration; the acetate of soda being obtained in the crystalline form by evaporation. From this, or the acetate of lime, some manufacturers employing the former, others the latter, the acetic acid is obtained by distillation with sulphuric acid (oil of vitriol); as thus procured, it is a colourless, volatile fluid, having a very pungent and refreshing odour, and a strong acid taste. Its strength should be ascertained by the quantity of marble required for its neutralisation, as its specific gravity does not give a correct indication. It is employed in the preparation of the acetate of lead (sugar of lead), in many of the pharmaceutical compounds, and also as an antiseptic.

Vinegar is an impure and very dilute acetic acid, obtained by exposing either weak wines or infusions of malt to the air and a slow fermentation; it contains, besides the pure acid, a large quantity of colouring matter, some mucilage, and a little spirit; from these it is readily separated by distillation. The impurities with which this distilled vinegar is sometimes adulterated, or with which it is accidentally contaminated, are oil of vitriol, added to increase the acidity, and oxides of tin or copper, arising from the vinegar having been distilled through tin or copper worms. These may be easily detected; the oil of vitriol by the addition of a little solution of muriate of barytes to the distilled vinegar, which, should the acid be present, will cause a dense white precipitate; and the oxides of tin or copper by the addition of water impregnated with sulphureted hydrogen. Vinegar is employed in many culinary and domestic operations, and also very largely in the manufacture of the carbonate of lead (white lead).

Benzoic acid—exists naturally, formed in the gum benzoin, and may be procured either by submitting the benzoin in fine powder to repeated sublimations, or by digesting it with lime and water, straining off the clear solution, and adding muriatic acid, which enters into combination with the lime, and the benzoic acid, being nearly insoluble in water, falls as a white powder; this may be further purified by a sublimation. Benzoic acid is of a beautiful pearly white colour when pure, has a very peculiar aromatic odour, and an acrid, acid, and bitter taste; it is used in making pastilles and perfumed incense. This acid also occurs in the balsams of Tolu and Peru, and in the urine of the horse and cow.

Boracic acid—is found in an uncombined state in many of the hot springs of Tuscany, as also at Sasso in the Florentine territory, from whence it has received the name of Sessolin. In Thibet, Persia, and South America, it occurs in combination with soda, and is imported from the former place into this country in a crystalline form, under the name of Tincal. These crystals are coated with a rancid, fatty substance, and require to be purified by repeated solutions and crystallisations; after which it is sold under the appellation of borax (bi-borate of soda); from a hot solution of this salt the boracic acid is readily obtained, by the addition of sulphuric acid in slight excess; sulphate of soda is formed, and the boracic acid crystallises as the solution cools. When pure, these crystals are white, and have an unctuous greasy feel; they are soluble in alcohol, communicating a green tinge to its flame; when fused it forms a transparent glass, and has been found by Mr. Faraday to unite with the oxide of lead, producing a very uniform glass, free from all defects, and well adapted for the purpose of telescopes and other astronomical instruments. Borax is much employed in the arts, particularly in metallurgic operations as a flux; also in enamelling, and in pharmacy.

Carbonic acid.—This acid occurs very abundantly in nature, combined with lime, magnesia, barytes, aërial acid, fixed air, mephitic acid; from any of these it is easily separated by the addition of nearly any of the other acids. In its uncombined form, it is a transparent, gaseous fluid, having a density of 1.53, atmospheric air being unity; it is absorbed to a considerable extent by water, and when the water is rendered slightly alkaline by the addition of carbonate of soda, and a large quantity of gas forced into it by pressure, it forms the well known refreshing beverage, soda water. This gas is also formed in very large quantities during combustion, respiration, and fermentation. Carbonic acid gas is destructive of animal life and combustion, and from its great weight accumulates in the bottoms of deep wells, cellars, caves, &c., which have been closed for a long period, and numerous fatal accidents arise frequently to persons entering such places incautiously; the precaution should always be taken of introducing a lighted candle prior to the descent or entrance of any one; for should the candle be extinguished, it would be dangerous to enter until properly ventilated. The combinations of carbonic acid with the alkalis, earths, and metallic oxides are termed carbonates.

Citric acid—exists in a free state, in the juice of the lemon, lime, and other fruits, combined however with mucilage, and sometimes a little sugar, which renders it, if required to be preserved for a long period, very liable to ferment; on this account, the crystallised citric acid is to be preferred. It is prepared by saturating the lemon juice with chalk: the citric acid combines with the lime, forming an insoluble compound, while the carbonic acid is liberated; the insoluble citrate, after being well washed, is to be acted upon by dilute sulphuric acid, which forms sulphate of lime, and the citric acid enters into solution in the water; by filtration and evaporation the citric acid is obtained in colourless transparent crystals. The chief uses to which it is applied are as a preventive of sea scurvy, and in making refreshing acidulous or effervescent drinks; for which latter purposes it is peculiarly fitted from its very pleasant flavour.

Fluoric acid—is found in the well known mineral fluor spar in combination with lime; from which it is

procured in the liquid form, by distillation with dilute sulphuric acid in a leaden or silver retort; the receiver should be of the same material as the retort, and kept cool by ice or snow.

This acid is gaseous in its pure form, highly corrosive, and intensely acid; it is rapidly absorbed by water, communicating its properties to that fluid. Its chief use is for etching on glass, which it corrodes with great rapidity. For this purpose a thin coating of wax is to be melted on the surface of the glass, and the sketch drawn by a fine hard-pointed instrument through the wax; the liquid acid is then poured on it, and after a short time, on the removal of the acid and coating, an etching will be found in the substance of the glass. A very excellent application of this property, possessed by fluoric acid, is in the roughing the shades for table lamps. All the metals, except silver, lead, and platina, are acted upon by this acid.

Gallic acid. — The source from which this acid is generally obtained is the nut gall, a hard protuberance produced on the oak by the puncture of insects. The most simple method of procuring the acid in its pure form, is to submit the galls in fine powder to sublimation in a retort, taking care that the heat be applied slowly and with caution; the other processes require a very long period for their completion. When pure, gallic acid has a white and silky appearance, and a highly astringent and slightly acid taste. The nut galls, which owe their properties to the gallic acid they contain, are employed very extensively in the arts, for dyeing and staining silks, cloths, and woods of a black colour; this is owing to its forming with the oxide of iron an intense black precipitate. Writing ink is made on the same principle: a very excellent receipt of the late Dr. Black's is, to take 3 oz. of the best Aleppo galls in fine powder, 1 oz. sulphate of iron (green vitriol), 1 oz. logwood finely rasped, 1 oz. gum arabic, one pint of the best vinegar, one pint of soft water, and 8 or 10 cloves; in this case the black precipitate is kept suspended by the gum.

Hydriodic acid. — a compound of iodine and hydrogen, in its separate form is of very little importance in the arts; its combinations with potass, soda, and other of the metallic oxides, will be treated of hereafter.

Malic acid — exists in the juices of many fruits, particularly the apple, as also in the berries of the service and mountain ash.

Meconic acid — is found in opium, in combination with morphia, forming the meconate of morphia, on which the action of opium principally depends.

Muriatic acid, or spirits of salts. — This acid (the hydrochloric acid of the French chemists) is manufactured from the chloride of sodium (dry sea salt), by the action of sulphuric acid (oil of vitriol). The most economical proportions are 20 pounds of fused salt, and 20 pounds of oil of vitriol previously mixed with an equal weight of water; these are placed in an iron or earthen pot, to which an earthen head and receiver are adapted, and submitted to distillation; the muriatic acid passes over in the vaporous form, and may be easily condensed. The liquid acid thus obtained should have a specific gravity of 1.17, water being equal to 100; it has a strong acid taste, and a slight yellow colour; this is owing to a small quantity of oxide of iron. By redistillation in a glass retort at a low temperature, it may be obtained perfectly pure and colourless. It sometimes contains a little sulphuric acid; this is detected by a solution of muriate of barytes. Muriatic acid, in its uncombined state, is an invisible elastic gas, having a very strong affinity for water; that fluid absorbing, at a temperature of 40° Fahrenheit, 480 times its volume, and the resulting liquid acid has a density of 121. So great is this attraction for water, that when the gas is liberated into the air, it combines with the moisture always present in that medium, forming dense white vapours. Its combinations with the alkalies, &c. are termed muriates; those of the greatest importance are, the muriates of tin, ammonia, barytes, and sea salt. The test for the presence of muriatic acid in any liquid is the nitrate of silver (lunar caustic), which causes a curdy white precipitate.

Nitric acid, or aquafortis. — This, which is one of the most useful acids with which the chemist is acquainted, is prepared by acting upon saltpetre (nitre or nitrate of potass) with oil of vitriol: the proportions best suited for this purpose are, three parts by weight of nitre and two of oil of vitriol; or 100 nitre, and 60 oil of vitriol previously diluted with 20 of water; either of these proportions will produce a very excellent acid. When submitted to distillation, which should be conducted in earthen or glass vessels, the nitric acid passes over in the form of vapour, and a bisulphate of potass (sal mixum) remains in the retort.

Nitric acid of commerce has usually a dark orange-red colour, giving off copious fumes, and having a specific gravity of 150, water being 100. It is strongly acid and highly corrosive. It may be obtained perfectly colourless by a second distillation, rejecting the first portion that passes over. It is much employed in the arts, for etching on copper-plates for engraving; also, for the separation of silver from gold, in the process of quartation. In pharmacy and surgery it is extensively used, and is employed for destroying contagious effluvia. Combined with muriatic acid, it forms aqua regia (nitro-muriatic acid), used as a solvent for gold, platina, &c. This acid is frequently contaminated with the muriatic and sulphuric acids; these may be detected by the following methods. — A portion of the suspected acid should be diluted with three or four times its volume of distilled water, and divided into two glasses; to one of which nitrate of silver (lunar caustic in solution) is to be added, and to the other, nitrate of barytes: if muriatic acid be present, a white curdy precipitate will be thrown down by the former; and if sulphuric, a white granular precipitate by the latter.

Oxalic acid — occurs in combination with potass as binoxalate of potass in the different varieties of sorrel, from whence the binoxalate of potass has been termed salt of sorrel. This acid is usually prepared by the action of nitric acid upon sugar, evaporating the solution, after the action has ceased, to the consistence of a syrup, and redissolving and recrystallising the crystals which are thus procured.

It is sold in small white acicular crystals, of a strongly acid taste and highly poisonous, and sometimes in its external appearance bears a strong similarity to Epsom salts (sulphate of magnesia), which it has been unfortunately frequently mistaken for. It is instantly distinguished from Epsom salts by placing a small crystal upon the tongue; when its strong acid taste, compared with the nauseous bitter of the sulphate of magnesia, will be quite a sufficient criterion. In cases of poisoning however by this acid, lime, or chalk, mixed with water to form a cream, should be immediately administered, the combinations of oxalic acid with these substances being perfectly inert. It is employed in removing ink stains, iron moulds, &c. from linen and leather; the best proportions for these purposes are, 1 oz. of the acid to a pint of water. The most delicate test of the presence of oxalic acid is, a salt of lime or lime-water, with either of which it forms a white precipitate, insoluble in water, but soluble in acids. Its combinations are termed oxalates.

Phosphoric acid — is of very little importance in a commercial point of view, except as forming with lime the earth of bones (phosphate of lime). It is prepared by heating bones to whiteness in a furnace; from this phosphoric acid is obtained by the action of sulphuric acid, still combined, however, with a small quantity of lime. The action of nitric acid upon phosphorus, the latter being added gradually and in small pieces, yields this acid in a state of purity; its combinations are termed phosphates.

Prussic acid, or hydrocyanic acid. — This acid, which is the most virulent and poisonous acid known, is contained in peach blossoms, bay leaves, and many other vegetable productions, which owe their peculiar odour to the presence of prussic acid. For the purposes of medicine and chemistry, this acid is prepared either by distilling one part of the cyanuret of mercury, one part of muriatic acid of specific gravity 1.15, and six parts of water, six parts of prussic acid being collected; or, by dissolving a certain weight of cyanuret of mercury, and passing a current of sulphureted hydrogen through the solution, until the whole of the mercury shall be precipitated; if an excess of sulphureted hydrogen should be present, a little carbonate of lead (white lead), will remove it; on filtering, a colourless prussic acid will be obtained. By the first process, which is the one followed at Apothecaries' Hall, the acid has a density 995, water being equal to 1000; by the latter, it may be procured of any required strength, depending on the quantity

of cyanuret of mercury dissolved. The best test for the presence of this acid is, first to add a small quantity of the protosulphate of iron (solution of green vitriol), then a little solution of potassa, and lastly diluted sulphuric acid; if prussic acid be present, prussian blue will be formed. Its combinations are called prussiates or hydrocyanates; when in its concentrated form, it is so rapid in its effects that large animals have been killed in the short space of 80 seconds, or from a minute to a minute and a half.

Sulphurous acid — is formed whenever sulphur is burnt in atmospheric air: it is a suffocating and pungent gas, strongly acid, bleaches vegetable colours with great rapidity, and arrests the process of vinous fermentation. For these purposes it is therefore very much employed, especially in bleaching woollen goods and straws. Fermentation may be immediately arrested by burning a small quantity of sulphur in casks, and then racking off the wine while still fermenting into them; this frequently gives the wine a very unpleasant taste of sulphur, which is avoided by the use of sulphate of potass, made by impregnating a solution of potass with sulphurous acid gas.

Sulphuric acid, or oil of vitriol — called oil of vitriol from its having been formerly manufactured from green vitriol (sulphate of iron). In some parts of the Continent this process is still followed. The method generally adopted in this country, is to introduce nine parts of sulphur, intimately mixed with one part of nitre, in a state of active combustion, into large leaden chambers, the bottoms of which are covered with a stratum of water. Sulphurous and nitrous acid gases are generated, which entering into combination form a white crystalline solid, which falls to the bottom of the chamber; the instant that the water comes in contact with it, this solid is decomposed with a hissing noise and effervescence, sulphuric acid combines with the water, and nitrous gas is liberated, which combining with oxygen from the air of the chamber, is converted into nitrous acid gas, again combines with sulphurous acid gas, and again falls to the bottom of the chamber: this process continues as long as the combustion of the sulphur is kept up, or as long as atmospheric air remains in the chamber; the nitrous acid merely serving as a means for the transference of oxygen from the atmosphere to the sulphurous acid, to convert it into sulphuric acid. The water is removed from the chamber when of a certain strength, and replaced by fresh. These acid waters are then evaporated in leaden boilers, and finally concentrated in glass or platina vessels. As thus manufactured, sulphuric acid is a dense oily fluid, colourless, intensely acid, and highly corrosive, and has a specific gravity of 1.846, water being equal to 1.000. This acid is the most important with which we are acquainted; it is employed in the manufacture of the nitric, muriatic, acetic, phosphoric, citric, tartaric, and many other acids; also in the preparation of chlorine, for the manufacture of the bleaching powder (oxymuriate of lime or chloride of lime), for the preparation of sulphate of mercury, in the manufacture of calomel and corrosive sublimate, and in innumerable other chemical manufactures. In the practice of physic it is also very much employed. It usually contains a little oxide of lead, which is readily detected by diluting the acid with about four times its volume of water, and allowing the sulphate of lead to subside. Its combinations are denominated sulphates. The fuming sulphuric acid, as manufactured at Nordhausen, contains only one half the quantity of water in its composition.

Tartaric acid. — This acid is procured from the cream of tartar (bitartrate of potass), obtained by purifying the crust which separates during the fermentation of wines by solution and crystallisation. When this purified bitartrate is dissolved, and lime or carbonate of lime added, an insoluble tartrate of lime falls, which after washing should be acted upon by sulphuric acid; sulphate of lime is thus formed, and the tartaric acid enters into solution, and may be obtained by evaporation and crystallisation. It is employed very much in the arts, in calico-printing, as also in making effervescing draughts and powders in pharmacy.

Uric acid — is an animal acid of very little importance, except in a scientific point of view: it exists in the excrement of serpents, to the amount of 95 per cent., and forms the basis of many of the urinary calculi and gravel.

N. B. This article, and that on alkalies, has been furnished by an able practical chemist.

ACORNS (Ger. *Eicheln*, *Eckern*; Fr. *Glands*; It. *Ghiande*; Sp. *Bellotas*; Rus. *Schedudii*; Lat. *Glandes*), the seed or fruit of the oak. Acorns formed a part of the food of man in early ages, and frequent allusion is made in the classics to this circumstance (*Virgil*, *Georg.* lib. i. lin. 8.; *Ovid*, *Met.* lib. i. lin. 106, &c.). In some countries they are still used, in periods of scarcity, as a substitute for bread. With us they are now rarely used except for fattening hogs and poultry. They are said to make, when toasted, with the addition of a little fresh butter, one of the best substitutes for coffee. Their taste is astringent and bitter.

ACORUS (*Calamus aromaticus*), sweet flag, or sweet rush, a red or knotty root, about the thickness of the little finger, and several inches long. "The root of the sweet flag has a pleasant aromatic odour, similar to that of a mixture of cinnamon and allspice. The taste is warm, pungent, bitterish, and aromatic." — (*Thomson's Dispensatory*.) The root, which is used in medicine, was formerly imported from the Levant, but it is now obtained of an equally good quality from Norfolk.

ACRE, a measure of land. The Imperial or standard English acre contains 4 roods, each rood 40 poles or perches, each pole $272\frac{1}{4}$ square feet; and consequently each acre = 43,560 square feet. Previously to the introduction of the new system of weights and measures by the act 5 Geo. IV. cap. 74., the acres in use in different parts of England varied considerably from each other and from the standard acre; but these customary measures are now abolished. The Scotch acre contains four roods, each rood 40 falls, and each fall 36 ells; the ell being equal to 37.06 Imperial inches. Hence the Imperial is to the Scotch acre nearly as 1 to $1\frac{1}{4}$, one Scotch acre being equal to 1.261 Imperial acres. The Irish acre is equal to 1 acre 2 roods and $19\frac{1}{21}$ poles; $30\frac{1}{4}$ Irish being equal to 49 Imperial acres.

ADAMANTINE SPAR (Hind. *Corundum*), a stone so called from its hardness, found in India, Ava, China, &c., crystallised, or in a mass. It is ascertained to be a species of sapphire. The Indian variety is the best. Colour grey, with shades of green and light brown; fracture foliated and sparry, sometimes vitreous. It is brittle, and so hard as to cut rock crystal and most of the gems. Specific gravity from 3.71 to 4.18. The Chinese variety differs from the Indian in containing grains of magnetic iron ore disseminated through it, in being generally of a darker colour, and having externally a *chatoyant* lustre: its specific gravity is greater, and its hardness somewhat inferior. It is employed to polish gems.

ADJUSTMENT, in commercial navigation, the settlement of a loss incurred by the insured.

In the case of a total loss, if the policy be an *open* one, the insurer is obliged to pay the goods according to their *prime cost*, that is, the invoice price, and all duties and expenses incurred till they are put on board, including the premium of insurance. Whether they might have arrived at a good or a bad market, is held by the law of England to be immaterial. The insurer is supposed to have insured a constant and not a variable sum; and in the event of a loss occurring, the insured is merely to be put into the same situation in which he stood before the transaction began. If the policy be a *valued* one, the practice is to adopt the valuation fixed in it in case of a total loss, unless the insurers can show that the insured had a colourable interest only, or that the goods were greatly over-valued. In the case of all partial losses, the value of the goods must be proved.

"The nature of the contract between the insured and insurer is," says Mr. Justice Park, "that the goods shall come safe to the port of delivery; or, if they do not, that the insurer will indemnify the owner to the amount of the value of the goods stated in the policy. Wherever then the property insured is lessened in value by damage received at sea, justice is done by putting the merchant in the same condition (relation being had to the prime cost or value in the policy) in which he would have been had the goods arrived free from damage; that is, by paying him such proportion of the prime cost or value in the policy as corresponds with the proportion of the diminution in value occasioned by the damage. The question then is, how is the proportion of the damage to be ascertained? It certainly cannot be by any measure taken from the prime cost; but it may be done in this way:—Where any thing, as a hogshhead of sugar, happens to be spoiled, if you can fix whether it be a third, a fourth, or a fifth worse, then the damage is ascertained to a mathematical certainty. How is this to be found out? Not by any price at the port of shipment, but it must be at the port of *delivery*, when the voyage is completed and the whole damage known. Whether the price at the latter be high or low, it is the same thing; for in either case it equally shows whether the damaged goods are a third, a fourth, or a fifth worse than if they had come sound; consequently, whether the injury sustained be a third, fourth, or fifth of the value of the thing. And as the insurer pays the whole prime cost if the thing be wholly lost, so if it be only a third, fourth, or fifth worse, he pays a third, fourth, or fifth, not of the value for which it is sold, *but of the value stated in the policy*. And when no valuation is stated in the policy, the invoice of the cost, with the addition of all charge, and the premium of insurance, shall be the foundation upon which the loss shall be computed."

Thus, suppose a policy to be effected on goods, the prime cost of which, all expenses included, amounts to 1,000*l.*; and suppose further, that these goods would, had they safely reached the port of delivery, have brought 1,200*l.*, but that, owing to damage they have met with in the voyage, they only fetch 800*l.*; in this case it is plain, inasmuch as goods that would otherwise have been worth 1,200*l.* are only worth 800*l.*, that they have been deteriorated *one third*; and hence it follows, conformably to what has been stated above, that the insurer must pay one third of their *prime cost* (1,000*l.*), or 33*l.* 6*s.* 8*d.* to the insured.

In estimating the value of goods at the port of delivery, the *gross* and not the *nett* proceeds of the sales are to be taken as the standard.

A ship is valued at the sum she is worth at the time she sails on the voyage insured, including the expenses of repairs, the value of her furniture, provisions, and stores, the money advanced to the sailors, and, in general, every expense of the outfit, to which is added the premium of insurance.

When an adjustment is made, it is usual for the insurer to indorse upon the policy "adjusted this loss at (so much) per cent." payable in a given time, generally a month, and to sign it with the initials of his name. This is considered as a note of hand, and as such is *primâ facie* evidence of the debt not to be shaken, but by proving that fraud was used in obtaining it, or that there was some misconception of the law or the fact upon which it was made. See, for a further discussion of this subject, the article *MARINE INSURANCE*, *Park on the Law of Insurance* (cap. 6.), and *Marshall* (book i. cap. 14.).

ADMEASUREMENT. See *TONNAGE*.

ADVANCE implies money paid before goods are delivered, or upon consignment. It is usual with merchants to advance from a half to two thirds of the value of goods consigned to them, on being required, on their receiving invoice, bill of lading, orders to insure them from sea risk, &c.

ADVERTISEMENT, in its general sense, is any information as to any fact or circumstance that has occurred, or is expected to occur; but, in a commercial sense, it is understood to relate only to specific intimations with respect to the sale of articles, the formation and dissolution of partnerships, bankruptcies, meetings of creditors, &c. Until last year, a duty of 3*s.* 6*d.* was charged upon every advertisement, long or short, inserted in the Gazette, or in any newspaper, or literary work published in parts

or numbers. This duty added about 100 per cent. to the cost of advertising, for the charge (exclusive of the duty) for inserting an advertisement of the ordinary length in the newspapers rarely exceeds 3s. or 4s. In 1832, the duty produced 155,401*l.* in Great Britain, and 15,249*l.* in Ireland.

Last year (1833) the duty on advertisements was reduced to 1*s.* 6*d.*; and this, we have no doubt, will occasion such an increase of advertising as to prevent the revenue from being materially injured by the reduction. But, instead of being modified merely, this is a duty that ought to be wholly repealed. Its operation is necessarily most unequal, and, in many instances, most oppressive. Can any thing be more glaringly unjust than to impose the same duty on a notice of the publication of a sixpenny pamphlet, or of a servant being out of place, as on an intimation of the sale of a valuable estate? But as it is altogether impossible to impose the duty on an *ad valorem* principle, this injustice cannot be obviated so long as it is maintained. In a commercial country, a duty on advertisements is peculiarly objectionable, inasmuch as it checks the circulation of information of much importance to mercantile men. We, therefore, hope that this unjust and impolitic tax may be speedily given up. Its abandonment would not cause any diminution of revenue; for it is abundantly certain that its loss would be more than made up by the increased productiveness of the duties on paper and newspaper stamps. For an account of the operation of the stamp duty on literature, see *Books*.

ADVICE, is usually given by one merchant or banker to another *by letter*, informing him of the bills or drafts drawn on him, with all particulars of date, or sight, the sum, to whom made payable, &c. Where bills appear for acceptance or payment, they are frequently refused to be honoured for *want of advice*. It is also necessary to give advice, as it prevents forgeries: if a merchant accept or pay a bill for the honour of any other person, he is bound to advise him thereof, and this should always be done under an *act of honour* by a notary public.

AGARIC, a fungus growing on the trunks of trees. That produced in the Levant from the larch is accounted the best. It is brought into the shops in irregular pieces of different magnitudes, of a chalky whiteness, and very light. The best is easily cut with a knife, is friable between the fingers, and has no hard, gritty, or coloured veins. It is used in medicine and dyeing.—(*Lewis, Mat. Med.*)

AGATE, (popularly CORNELIAN), (Ger. *Achat*; Du. *Achat*; Fr. *Agate*; It. *Agata*; Rus. *Agat*; Lat. *Achat*). A genus of semi-pellucid gems, so called from the Greek *αχαιος*, because originally found on the banks of the river of that name in Italy. It is never wholly opaque like jasper, nor transparent as quartz-crystal; it takes a very high polish, and its opaque parts usually present the appearance of dots, eyes, veins, zones, or bands. Its colours are yellowish, reddish, bluish, milk-white, honey-orange, or ochre-yellow, flesh-blood, or brick-red, reddish brown, violet blue, and brownish green. It is found in irregular rounded nodules, from the size of a pin's head to more than a foot in diameter. The lapidaries distinguish agates according to the colour of their ground; the finer semi-transparent kinds being termed oriental. The most beautiful agates found in Great Britain are commonly known by the name of *Scotch pebbles*, and are met with in different parts of Scotland, but principally on the mountain of Cairngorm; whence they are sometimes termed Cairngorms. The German agates are the largest. Some very fine ones have been brought from Siberia and Ceylon. They are found in great plenty at the eastern extremity of the settlement of the Cape of Good Hope; and are still met with in Italy. But the principal mines of agate are situated in the little principality of Rajpepla, in the province of Gujrat, fourteen miles distant from the city of Broach, where they are cut into beads, crosses, snuff-boxes, &c. They are exported in considerable quantities to other parts of India, and to this country; and hence, perhaps, the jewellers' term "broach."

AGENT. See *FACTOR*.

AGIO, a term used to express the difference, in point of value, between metallic and paper money; or between one sort of metallic money and another.

ALABASTER (Ger. *Alabaster*; It. *Alabastro*; Fr. *Albâtre*; Rus. *Alabastr*; Lat. *Alabastrites*). A kind of stone resembling marble, but softer. Under this name are confounded two minerals, the *gypseous* and *calcareous* alabasters; they are wholly distinct from each other when pure, but in some of the varieties are occasionally mixed together. The former, when of a white or yellowish, or greenish colour, semi-transparent, and capable of receiving a polish, is employed by statuary. It is very easily worked, but is not susceptible of a polish equal to marble. Calcareous alabaster is heavier than the former; it is not so hard as marble, but is notwithstanding susceptible of a good polish, and is more used in statuary. The statuary distinguish alabaster into two sorts, the common and oriental. Spain and Italy yield the best alabaster. That produced at Montania, in the papal states, is in the highest esteem for its beautiful whiteness. Inferior sorts are found in France and Germany. Alabaster is wrought into tables, vases, statues, chimney-pieces, &c.

ALCOHOL, (ARDENT SPIRIT) (Fr. *Espirit de Vin*; Ger. *Weingeist*; It. *Spirito ardente*, *Spirito di Vino*, *Acquarzente*), the name given to the *pure spirit* obtainable by distillation, and subsequent rectification, from all liquors that have undergone the vinous fermentation, and from none but such as are susceptible of it. It is light, transparent, colourless, of a sharp, penetrating, agreeable smell, and a warm stimulating

taste. It is quite the same, whether obtained from brandy, wine, whisky, or any other fluid which has been fermented. The specific gravity of alcohol when perfectly pure is from .792 to .800, that of water being 1,000; but the strongest spirit afforded by mere distillation is about .820; alcohol of the shops is about .835 or .840. Alcohol cannot be frozen by any known degree of cold. It boils at 174°. It is the only dissolvent of many resinous substances; and is extensively used in medicine and the arts. — (*Drs. A. T. Thomson, Ure, &c.*)

ALDER, the *Betula alnus* of botanists, a forest tree abundant in England and most parts of Europe. It thrives best in marshy grounds and on the banks of rivers. It rarely attains to a very great size; its wood is extremely durable in water or in wet ground; and hence it is much used for piles, planking, pumps, pipes, sluices, and generally for all purposes where it is kept constantly wet. It soon rots when exposed to the weather or to damp; and when dry, it is much subject to worms. The colour of the wood is reddish yellow, of different shades, and nearly uniform. Texture very uniform, with larger septa of the same colour as the wood. It is soft, and works easily. — (*Tredgold's Principles of Carpentry.*)

ALE and BEER, well known and extensively used fermented liquors, the principle of which is extracted from several sorts of grain, but most commonly from barley, after it has undergone the process termed malting.

1. *Historical Notice of Ale and Beer.* — The manufacture of ale or beer is of very high antiquity. Herodotus tells us, that owing to the want of wine, the Egyptians drank a liquor fermented from barley (lib. ii. cap. 77.). The use of it was also very anciently introduced into Greece and Italy, though it does not appear to have ever been very extensively used in these countries. Mead, or metheglin, was probably the earliest intoxicating liquor known in the North of Europe. Ale or beer was, however, in common use in Germany in the time of Tacitus (*Morib. Germ.* cap. 23.). "All the nations," says Pliny, "who inhabit the West of Europe have a liquor with which they intoxicate themselves, made of corn and water (*fruge madida*). The manner of making this liquor is somewhat different in Gaul, Spain, and other countries, and it is called by many various names; but its nature and properties are every where the same. The people of Spain, in particular, brew this liquor so well that it will keep good for a long time. So exquisite is the ingenuity of mankind in gratifying their vicious appetites, that they have thus invented a method to make water itself intoxicate." — (*Hist. Nat.* lib. xiv. cap. 22.) The Saxons and Danes were passionately fond of beer; and the drinking of it was supposed to form one of the principal enjoyments of the heroes admitted to the hall of Odin. — (*Mallet's Northern Antiquities*, cap. 6, &c.) The manufacture of ale was early introduced into England. It is mentioned in the laws of Ina, King of Wessex; and is particularly specified among the liquors provided for a royal banquet in the reign of Edward the Confessor. It was customary in the reigns of the Norman princes to regulate the price of ale; and it was enacted, by a statute passed in 1272, that a brewer should be allowed to sell two gallons of ale for a penny in cities, and three or four gallons for the same price in the country.

The use of hops in the manufacture of ale and beer seems to have been a German invention. They were used in the breweries of the Netherlands, in the beginning of the fourteenth century; but they do not seem to have been introduced into England till 200 years afterwards, or till the beginning of the sixteenth century. In 1530, Henry VIII. enjoined brewers not to put hops into their ale. It would, however, appear that but little attention was paid to this order; for in 1552 hop plantations had begun to be formed. — (*Beckmann's Hist. Invent.* vol. iv. pp. 336—341. Eng. ed.) The addition of hops renders ale more palatable, by giving it an agreeable bitter taste, while, at the same time, it fits it for being kept much longer without injury. Generally speaking, the English brewers employ a much larger quantity of hops than the Scotch. The latter are in the habit of using, in brewing the fine Edinburgh ale, from a pound to a pound and a half of hops for every bushel of malt.

2. *Distinction between Ale and Beer, or Porter.* — This distinction has been ably elucidated by Dr. Thomas Thomson, in his valuable article on Brewing, in the Supplement to the Encyclopædia Britannica: — "Both ale and beer are in Great Britain obtained by fermentation from the malt of barley; but they differ from each other in several particulars. Ale is light-coloured, brisk, and sweetish, or at least free from bitter; while beer is dark-coloured, bitter, and much less brisk. What is called *porter* in England is a species of beer; and the term "*porter*" at present signifies what was formerly called *strong beer*. The original difference between ale and beer was owing to the malt from which they were prepared. Ale malt was dried at a very low heat, and consequently was of a pale colour; while beer or porter malt was dried at a higher temperature, and had of consequence acquired a brown colour. This incipient charring had developed a peculiar and agreeable bitter taste, which was communicated to the beer along with the dark colour. This bitter taste rendered beer more agreeable to the

palate, and less injurious to the constitution than ale. It was consequently manufactured in greater quantities, and soon became the common drink of the lower ranks in England. When malt became high priced, in consequence of the heavy taxes laid upon it, and the great increase in the price of barley which took place during the war of the French revolution, the brewers found out that a greater quantity of wort of a given strength could be prepared from pale malt than from brown malt. The consequence was that pale malt was substituted for brown malt in the brewing of porter and beer. We do not mean that the whole malt employed was pale, but a considerable proportion of it. The wort, of course, was much paler than before; and it wanted that agreeable bitter flavour which characterised porter, and made it so much relished by most palates. The porter brewers endeavoured to remedy these defects by several artificial additions. At the same time various substitutes were tried to supply the place of the agreeable bitter communicated to porter by the use of brown malt. Quassia, cocculus indicus, and we believe even opium, were employed in succession; but none of them was found to answer the purpose sufficiently. Whether the use of these substances be still persevered in we do not know; but we rather believe that they are not, at least by the London porter brewers."

3. *Adulteration of Ale and Beer — substitution of Raw Grain for Malt.* — The use of the articles other than malt, referred to by Dr. Thomson, has been expressly forbidden, under heavy penalties, by repeated acts of parliament. The act 56 Geo. 3. c. 58. has the following clauses: —

"No brewer or dealer in or retailer of beer shall receive or have in his possession, or make, or use, or mix with, or put into any worts or beer, any liquor, extract, calx, or other material or preparation for the purpose of darkening the colour of worts or beer; or any liquor, extract, calx, or other material or preparation other than brown malt, ground or unground, as commonly used in brewing; or shall receive, or have in his possession, or use, or mix with, or put into any worts or beer, any molasses, honey, liquorice, vitriol, quassia, cocculus indicus, grains of paradise, Guinea pepper, or opium, or any extract or preparation of molasses, honey, liquorice, vitriol, quassia, cocculus indicus, grains of paradise, Guinea pepper, or opium, or any article or preparation whatsoever for or as a substitute for malt or hops, upon pain that all such liquor, extract, calx, molasses, honey, vitriol, quassia, cocculus indicus, grains of paradise, Guinea pepper, opium, extract, article, and preparation as aforesaid, and also the said worts and beer, shall be forfeited, together with the casks, vessels, or other packages, and may be seized by any officer of excise; and such brewer of, dealer in, or retailer of beer, so offending, shall for each offence forfeit 20*l*."

"No druggist, or vender of or dealer in drugs, or chemist, or other person whatever, shall sell, send, or deliver to any licensed brewer of, or dealer in, or retailer of beer, knowing him to be so licensed, or reputed to be so licensed, or to any other person for, or on account of, or in trust for, or for the use of such brewer, dealer, or retailer, any colouring, from whatever material made, or any other material or preparation other than *unground brown malt*, for the purpose of darkening the colour of worts or beer; or any liquor or preparation heretofore or hereafter made use of for darkening the colour of worts or beer, or any molasses or other articles, as mentioned in the first section, for or as a substitute for malt or hops respectively; and if any druggist, or vender of or dealer in drugs, or any chemist, or other person whatever, shall so do, all such liquor called colouring, and material or preparation for the purpose aforesaid, and liquor and preparation used for darkening the colour of worts or beer, molasses, and article or preparation to be used as a substitute for malt or hops, shall be forfeited, and may be seized by any officer of excise; and the druggist, vender, dealer, chemist, or other person so offending, shall forfeit 50*l*."

By the act 1 Will. 4. c. 51. for the repeal of the ale and beer duties, it is enacted (§ 17.), "that no brewer shall have in his brewery, or in any part of his entered premises, or in any mill connected with such brewery, any raw or unmalted corn or grain; and all unmalted corn or grain which shall be found in such brewing premises or mill, and all malted corn or grain with which such unmalted corn or grain may have been mixed, shall be forfeited, and may be seized by any officer, together with all vessels or packages in which such raw or unmalted corn or grain shall be contained, or in which such unmalted corn or grain, and the malted corn or grain with which the same may have been mixed, shall be contained; and every brewer shall for every such offence forfeit 200*l*."

4. *Descriptions of Ale and Beer.* — Previously to 1823 there were only two sorts of beer allowed to be brewed in England, viz. *strong beer*, that is, beer of the value of 16*s*. and upwards the barrel, exclusive of the duty; and *small beer*, or beer of the value of less than 16*s*. a barrel, exclusive of the duty. In 1823, however, an act was passed (4 Geo. 4. c. 51.) authorising the brewing, under certain conditions, of an *intermediate* beer. But this sort of beer was either not suited to the public taste, or, which is more probable, the restrictions laid on the brewers deterred them from engaging extensively in its manufacture.

This limitation and classification of the different sorts of ale and beer, according to their strength, originated in the duties laid upon them; and now that these duties have been repealed, ale and beer may be brewed of any degree of strength. This is an immense advantage.

5. *Regulations as to the Manufacture of Ale and Beer.* — Since the abolition of the beer duties, these regulations are very few and simple; and consist only in taking out a licence, entering the premises, and abstaining from the use of any article, other than malt, in the preparation of the beer. A brewer using any place, or mash-tun, for the purpose of brewing, without having made an entry thereof at the nearest excise office, forfeits for every such offence 200*l*.; and all the worts, beer, and materials for making the same, together with the mash-tun, are forfeited, and may be seized by any officer. — Brewers obstructing officers shall, for every such offence, forfeit 100*l*. — (1 Will. 4. c. 51. §§ 15, 16.)

6. *Licence Duties. — Number of Brewers.* — The licence duties payable by brewers

of ale and beer, under the act 6 Geo. 4. c. 81., and the numbers of such licences granted during the years 1829 and 1832 are as follow: —

							Sums charged for Licences.	Number of Licences granted.	
								1829.	1832.
							£ s. d.		
Common brewers of strong beer, not exceeding 20 barrels							0 10 0	2,854	8,593
Exceeding 20 and not exceeding 50 barrels							1 0 0	4,871	6,844
— 50	100						1 10 0	6,997	9,162
— 100	1,000						2 0 0	11,562	16,828
— 1,000	2,000						3 0 0	297	619
— 2,000	5,000						7 10 0	249	488
— 5,000	7,500						11 5 0	63	124
— 7,500	10,000						15 0 0	24	71
— 10,000	20,000						30 0 0	32	89
— 20,000	30,000						45 0 0	5	23
— 30,000	40,000						60 0 0	2	6
Exceeding 40,000							75 0 0	12	16
Brewers of table beer only, not exceeding 20 barrels							0 10 0	22	51
Exceeding 20 and not exceeding 50 barrels							1 0 0	8	9
— 50	100						1 10 0	13	12
Exceeding 100							2 0 0	111	27
Retail brewers of strong beer							5 5 0	1,279	50

The great increase in the number of brewers in 1832, as compared with 1829, is to be ascribed to the abolition of the beer duties in 1830. The increase since 1832 has not been very material.

N. B. The barrel contains 36 gallons, or 4 firkins of 9 gallons each, Imperial measure. It is enacted (1 Will. 4. c. 51. § 7.), that, from the 10th of October, 1830, brewers are to pay their licence duty according to the malt used by them in brewing, and that every brewer shall be deemed to have brewed *one* barrel of beer for every *two* bushels of malt used by such brewer.

Account of the Number of Brewers, Licensed Victuallers, Persons licensed for the sale of Beer, to be drunk on and off the Premises, &c.; with the Quantities of Malt used by such Brewers, &c. in England, Scotland, and Ireland, during the Year 1835. — (*Parl. Paper*, No. 259. Sess. 1836.)

Collections.	Number of				Number who brew their own Beer.			Bushels of Malt consumed by each Class.			
	Brewers.	Victuallers.	Persons licensed to sell Beer		Victuallers.	Persons licensed to sell Beer		Brewers.	Victuallers.	Persons licensed to sell Beer	
			To be drunk on the Premises.	Not to be drunk on the Premises.		To be drunk on the Premises.	Not to be drunk on the Premises.			To be drunk on the Premises.	Not to be drunk on the Premises.
England	2,099	54,551	35,536	4,118	25,962	14,810	987	16,412,440	9,521,797	3,702,417	218,616
Scotland	242	17,026	-	-	335	-	-	988,800	149,380	-	-
Ireland	215	-	-	-	-	-	-	1,829,587	-	-	-
United Kingdom	2,586	71,577	35,536	4,118	26,297	14,810	987	19,250,827	9,671,177	3,702,417	218,616

It is enacted, (1 Will. 4. c. 51.), that every person who shall sell any beer or ale in less quantities than four and a half gallons, or two dozen reputed quart bottles, to be drunk elsewhere than on the premises where sold, shall be deemed a dealer in beer.

7. *Progressive Consumption of Ale and Beer.* — Malt liquor early became to the labouring classes of England what the inferior sorts of wine are to the people of France, at once a necessary of life and a luxury: the taste for it was universally diffused. There are, however, no means by which an estimate can be formed of the quantity actually consumed previously to the reign of Charles II. But duties, amounting to 2s. 6d. a barrel on strong, and to 6d. a barrel on small ale or beer, were imposed, for the first time, in 1660. These duties being farmed until 1684, the amount of the revenue only is known; and as there are no means of ascertaining the proportion which the strong bore to the small beer, the quantities that paid duty cannot be specified. But, since the collection of the duty was intrusted to officers employed by government, accurate accounts have been kept of the quantities of each sort of beer on which duty was paid, as well as of the rate of duty and its amount. Now, it appears, that, at an average of the ten years from 1684 to 1693 inclusive, the amount of ale annually charged with duty was as follows: — Strong ale - - - 4,567,293 barrels.
Small do - - - 2,376,278 do.

Soon after the Revolution several temporary duties were imposed on ale and beer; but in 1694 they were consolidated, the established duties being then fixed at 4s. 9d. a barrel on the strong, and at 1s. 3d. on the small beer, instead of 2s. 6d. and 6d., which had been the rates previously to 1690. This increase of duty had an immediate effect on the consumption, the quantity brewed during the ten years from 1694 to 1703 being as follows: — Strong ale - - - 3,374,604 barrels.
Small do. - - - 2,180,764 do.

The whole of this decrease must not, however, be ascribed to the increase of the beer duties only; the duties on malt and hops having been, at the same time, considerably increased, operated partly, no doubt, to produce the effect.

During the five years ending with 1750, the ale brewed amounted, at an average, to 3,803,580 barrels of strong, and 2,162,540 barrels of small. — (*Hamilton's Principles of Taxation*, p. 255.)

The ale brewed in private families for their own use has always been exempted from any duty; and it may, perhaps, be supposed that the falling off in the consumption, as evinced by the statements now given, was apparent only, and that the decline in the public brewery would be balanced by a proportional extension of the private brewery. But, though there can be no doubt that the quantity of beer brewed in private families was increased in consequence of the peculiar taxes laid on the beer brewed for sale, it is abundantly certain that it was not increased in any thing like the ratio in which the other was diminished. This is established beyond all dispute, by the fact of the consumption of malt having continued *very nearly stationary*, notwithstanding the vast increase of population and wealth, from the beginning of last century down to 1750, and, indeed, to 1830! — (See *MALT*.) Had the fact, as to malt, been different, or had the demand for it increased proportionally to the increase of population, it would have shown that the effect of the malt and beer duties had not been to lessen the consumption of beer, but merely to cause it to be brewed in private houses instead of public breweries: but the long continued stationary demand for malt completely negatives this supposition, and shows that the falling off in the beer manufactured by the public brewers has not been made up by any equivalent increase in the supply manufactured at home.

I. An Account of the Quantity of the different Sorts of Beer made in England and Wales, in each Year from 1787 to 1825, both inclusive, the Rate of Duty, and the total Produce of the Duties (English Ale Gallons).

Years ended 5th July.	Strong Beer.		Table Beer.		Small Beer.		Total Amount of Duty.	
	Barrels.	Rate of Duty.	Barrels.	Rate of Duty.	Barrels.	Rate of Duty.		
1787	4,426,482	8s. 0d.	485,620	3s. 0d.	1,342,301	1s. 4d.	£1,932,922	10s. 8d.
1788	4,304,895	—	524,176	—	1,334,947	—	1,889,580	17 4
1789	4,437,831	—	514,900	—	1,244,046	—	1,935,303	16 0
1790	4,525,950	—	546,260	—	1,282,157	—	1,977,796	2 8
1791	4,751,588	—	579,742	—	1,347,086	—	2,078,602	4 8
1792	5,082,293	—	625,260	—	1,401,870	—	2,200,164	4 0
1793	5,167,850	—	620,207	—	1,414,255	—	2,254,454	14 4
1794	5,011,320	—	586,554	—	1,446,939	—	2,188,973	14 0
1795	5,037,804	—	576,464	—	1,453,036	—	2,198,460	5 4
1796	5,504,453	—	565,630	—	1,479,130	—	2,385,234	7 4
1797	5,839,627	—	584,422	—	1,518,512	—	2,524,748	4 8
1798	5,784,467	—	622,064	—	1,547,570	—	2,510,267	14 8
1799	5,774,311	—	611,151	—	1,597,139	—	2,507,872	19 8
1800	4,824,306	—	574,995	—	1,360,502	—	2,106,671	15 8
1801	4,735,574	—	500,025	—	1,191,930	—	2,048,695	7 0
1802	5,345,884	9 5	392,022	—	976,787	—	2,321,198	0 4
1803	5,582,516	—	1,660,828	—	—	—	2,782,263	13 4
1804	5,265,623	10 0	1,779,570	—	—	—	2,810,768	10 0
1805	5,412,131	—	1,776,807	—	—	—	2,883,746	4 0
1806	5,443,502	—	1,771,754	—	—	—	2,898,926	8 0
1807	5,577,176	—	1,732,710	—	—	—	2,961,859	0 0
1808	5,571,360	—	1,710,243	—	—	—	2,956,704	6 6
1809	5,513,111	—	1,682,899	—	—	—	2,924,845	8 0
1810	5,753,319	—	1,635,588	—	—	—	3,040,218	6 0
1811	5,902,903	—	1,649,564	—	—	—	3,116,407	18 0
1812	5,860,869	—	1,593,395	—	—	—	3,089,774	0 0
1813	5,382,946	—	1,455,759	—	—	—	2,837,048	18 0
1814	5,624,015	—	1,432,729	—	—	—	2,955,280	8 0
1815	6,150,544	—	1,518,302	—	—	—	3,227,102	4 0
1816	5,982,379	—	1,514,867	—	—	—	3,142,676	4 0
1817	5,236,048	—	1,453,960	—	—	—	2,763,420	0 0
1818	5,364,009	—	1,434,642	—	—	—	2,825,468	14 0
1819	5,629,240	—	1,460,244	—	—	—	2,960,644	8 0
1820	5,296,701	—	1,444,290	—	—	—	2,792,779	10 0
1821	5,575,830	—	1,439,970	—	—	—	2,931,912	0 0
1822	5,712,937	—	1,492,281	—	—	—	3,005,696	12 0
1823	6,177,271	—	1,419,589	—	—	—	3,230,594	8 0
1824	6,188,271	—	1,401,021	—	—	—	3,234,237	12 0
					Intermediate Beer.			
1825	6,500,664	—	1,485,750	—	9,559	5 0	3,401,296	15 0

It appears from the foregoing table, that the quantity of strong beer manufactured by the public brewers had increased about a third since 1787; but the quantity of malt consumed in 1787 was quite as great as in 1828; a fact, which shows conclusively, either that the *quality* of the beer brewed in the public breweries has been deteriorated since 1787, or that less, comparatively, is now brewed in private families; or, which is most probable, that both effects have been produced.

II. An Account of the Quantity of all the different Sorts of Beer, stated in Barrels, made in each Year, from 5th of January 1825 to 5th of January 1830; the Rates of Duty per Barrel in each Year, and Total Amount thereof in each Year in England and Scotland. — (*Parl. Paper*, No. 190. Sess. 1830.)

Years ended 5th January	ENGLAND.						
	Number of Barrels, Imperial Measure.*						Total Amount of Duty.
	Strong.	Rate per Barrel.	Table.	Rate per Barrel.	Intermediate.	Rate per Barrel.	
1826	7,008,143	s. d. 9 10	1,606,899	s. d. 1 11½	6,160	s. d. 4 11	£ s. d. 3,492,779 10 4
1827	4,177,225	9 0	1,040,726	1 9½	7,707	—	3,265,441 14 6
1828	2,512,767	9 10	562,927	1 11½	17,158	—	3,128,047 9 0
1829	3,895,226	9 0	989,827	1 9½	62,617	—	3,217,812 2 11
1830	2,500,043	9 10	542,481	1 11½	55,498	—	2,917,828 8 4
	3,941,519	9 0	977,962	1 9½			
	2,617,691	9 10	552,457	1 11½			
	3,569,364	9 0	879,879	1 9½			
	2,379,930	9 10	500,590	1 11½			
	SCOTLAND.						
1826	133,903	s. d. 9 10	264,035	s. d. 1 11½	- -	s. d. —	£ s. d. 91,731 2 2
1827	116,594	9 0	219,722	1 9½	- -	—	79,931 4 7
1828	5,545	9 10	51,613	1 11½	- -	—	72,855 4 4
1829	102,769	9 0	187,873	1 9½	- -	—	76,885 9 11
1830	9,250	9 10	53,420	1 11½	- -	—	71,733 17 5
	101,475	9 0	178,530	1 9½			
	17,248	9 10	68,913	1 11½			
	94,387	9 0	161,488	1 9½			
	16,566	9 10	67,896	1 11½			

N. B. The duty on beer being repealed in 1830, there are no later accounts of the quantity brewed.

III. An Account of the Number of Barrels of Strong Beer exported in each Year, from 5th of January 1825 to 5th of January 1830.

Years ended 5th of January			Number of Barrels (Imperial Measure) exported from		
			England.	Scotland.	Ireland.
		1826 -	53,013	1,827	9,855
		1827 -	42,602	1,679	10,000
		1828 -	59,471	2,509	11,261
		1829 -	71,842	3,304	14,499
		1830 -	74,902	3,131	15,207

The exports in 1832 were 70,130 barrels.

It has been contended by some, that the condition of the bulk of the people has declined since the commencement of the late French war; and that this decline, and not the duties and restrictions on the manufacture and sale of malt and beer, has been the real cause that the consumption of malt liquors continued stationary during the thirty years ending with 1830. But nearly *four* millions of persons were added to the population of England and Wales during the eighteenth century, and it is admitted, on all hands, that the condition of the middle and lower classes was, at the same time, vastly improved. Instead, however, of increasing, as no doubt it would have done but for some very powerful counteracting cause, we have seen that the consumption of malt liquor continued stationary during the whole of *last century*; so that the fair presumption is, that it continued stationary during that period of the *present century* already referred to, not because the people have become less able to purchase beer, but because the same causes which formerly prevented the increase of consumption have continued to operate. If we except a portion of the peasantry in some of the southern counties, where the pernicious practice of paying wages out of the poor's rates has been introduced, it will be found that the condition of the labouring classes has been, speaking generally, changed very much for the better during the last thirty years. Their health has been remarkably improved; a result which could hardly have taken place without an improvement in their habits as to cleanliness, and in their ordinary accommodations; and, independent of this circumstance, the fact that the lower classes have lodged upwards of *fifteen* millions sterling in Savings' Banks, and that upwards of a million of them are members of Friendly Societies, shows pretty clearly that, though they may not be anywhere so comfortable as could be wished, and though, in Kent, Hampshire, and some other southern counties, they are exposed to very great privations, their condition is, on the whole, superior to what it has ever previously been. It has further been contended, that if the decline in the consumption of beer cannot be ascribed to any

* The ale gallon contains 282 cubic inches, and the Imperial gallon 277½; the latter being ¼ part less than the former.

falling off in the condition of the people, or in their power to purchase malt liquors, the fair inference is, that it has originated in a change of taste; and the increased consumption of spirituous liquors that has taken place of late years has been appealed to in proof that such is the fact. But this increase has been very greatly exaggerated: admitting, however, that the circumstances are really such as have been represented, the question instantly recurs, to what is this change of taste owing? How comes it that the people of England should be less partial than heretofore to that palatable and nutritious beverage to which they have been long accustomed, and that they should be resorting to ardent spirits and other deleterious compounds, destructive alike of their health and morals? If we mistake not, it will be found to be wholly owing to the duties and restrictions that have been laid on the manufacture and sale of beer.

8. *Duties on Ale and Beer: old licensing System.*—The duty on malt is 20s. 8d. a quarter; on hops 2d. a pound; and on strong beer, which forms five tenths of the whole quantity brewed, the duty was 9s. 10d. a barrel. It is commonly estimated, that from three to three and a half barrels of beer are manufactured from a quarter of malt; and that each quarter of malt requires twelve pounds of hops. Now, supposing that three and a quarter barrels of beer are produced from a quarter of malt, the duties affecting it, down to the 10th of October, 1830, were

	s.	d.
Duty laid directly on malt	-	20 8
Beer duty on three and a quarter barrels	-	31 11
Hop duty	-	2 0
		<hr/> 54s. 7d.

and dividing this sum of 54s. 7d. by $3\frac{1}{4}$, the duties affecting each barrel of beer will be 17s.

Such duties are obviously oppressive. The price of barley does not at an average exceed 35s. per quarter. But the duties on malt or beer produced from a quarter of barley (exclusive of the hop duty) amounted to 52s. 7d., being equal to 150 per cent. upon the cost of the barley employed! Need we seek elsewhere for the cause of the stationary demand for malt liquors? The taxes on wine, British spirits, tea, and coffee, do not, in any case, exceed 100 per cent. Nor can there be a doubt that the disproportionately heavy burden that has thus been imposed on the natural and healthy beverage of the lower classes has principally contributed to lessen its consumption, and to cause them to resort to less salubrious substitutes.

In another point of view, the beer duties were still more indefensible. They affected only that description of beer which was *brewed for sale*; and as all the higher classes brewed their own beer, the duty fell only on the lower and middle ranks of the community, and particularly the former. It is singular, that a tax so grossly unequal and oppressive should have been so long submitted to. Should the public necessities require, at any future period, that an effort should be made to increase the revenue from beer, the fair and proper method would be to increase the malt duties. They affect alike those who brew the beer which they consume, and those who buy it from a public brewer. Their increase would not require the employment of any additional officers; for it is obvious, that the same officers and regulations that serve to collect a duty of 20s. 8d. would equally serve to collect a duty of 30s.; and, what is most important, an increase of this sort would not require any interference with the process of brewing.

But besides the obstacles to the consumption of beer arising from the oppressive duties with which it was burdened, the system recently in force of granting licences for its sale, opposed obstacles that were hardly less formidable. Previously to 1830, no one could open a house for the sale of beer without first obtaining a licence renewable annually from the magistrates; and as these functionaries were accustomed only to grant licences to the occupiers of *particular houses*, the brewers naturally endeavoured, in order to ensure the sale of their beer, either to buy up those houses or to lend money upon them: and in many extensive districts a few large capitalists succeeded in engrossing most of the public houses; so that even the appearance of competition was destroyed, and a ready market and good prices secured for the very worst beer!

We, therefore, look upon the abolition of the beer duties, and the granting permission to all individuals to retail beer upon taking out an excise licence costing 2l. 2s., as highly advantageous measures. The repeal of the duty has put an end to the unjust distinction that previously obtained; the poor man is no longer burdened with a heavy tax, from which the noble and affluent of the land were exempted; but all classes are placed, in so far at least as the duties on beer are concerned, in the same situation. The fall of price caused by the abolition of the duty, by rendering beer more easily obtainable, will do much to check the consumption of spirits; and will, at the same time, powerfully contribute to the health and comfort of the poor. The change in the mode of licensing houses for the retail of beer has introduced into the trade that system of free competition

that is so advantageous. It is no longer in the power of any combination of brewers to maintain the price of beer at an unnatural elevation; and the public may now depend on being supplied with malt liquors at the lowest price that will serve to indemnify the brewers.

9. *Complaints of the Increase of Beer Shops.*—In despite, however, of what has now been stated, it is strenuously objected to the late measure for licensing houses for the sale of beer, that it has led to their excessive multiplication in different parts of the country, and has, in consequence, had a most pernicious influence on the public morals: but there do not seem to be any good grounds for such statements. The whole number of public houses licensed for the sale of *beer and ale only* in England and Wales, during the year ended 31st of March, 1833, was 4,821; while 47,286 houses were licensed, during the same year, for the sale of beer, ale, and spirits. — (*Parl. Paper*, No. 426. Sess. 1833.) Whatever, therefore, may be the inconveniences arising from the number of the latter, it does seem ludicrous to imagine that they can be materially increased by the opening of the beer shops. On the contrary, we should think that every measure which has a tendency to substitute beer shops for spirit shops must be advantageous; and such is the precise effect of the act 1 Will. 4. cap. 64. Its privileges are acquired by those only who confine themselves to the sale of beer; and until it has been shown that the drinking of beer is less advantageous, or more pernicious, than the drinking of spirits, we shall not be inclined to lay much stress on the complaints so frequently put forth as to the number of beer shops. In order, however, to check their unnecessary multiplication, and to ensure as far as possible the maintenance of good order in them, it might be expedient, perhaps, to increase the license duty, and the security required from those applying for a licence, and to facilitate the suppression of disorderly houses: but we protest against any attempt to lessen the number of public houses by reviving the old licensing system, with the injustice and jobbing inseparable from it, and from every modification of it.

10. *Existing Regulations with respect to the Sale of Beer.*—The sale of ale, beer, &c. by retail in England, is now regulated by the act 1 Will. 4. c. 64., of which we subjoin a pretty full abstract.

Licenses to be granted by commissioners of excise, or by persons authorised by them; to cost 2*l.* 2*s.* a year: not to authorise the sale of wine or spirits; not to be granted to sheriffs' officers, nor to any person executing the legal process of any court of justice, nor to any person not being a householder assessed to the parish. — § 2.

The party requiring such licence to enter into a bond to the commissioners, with one sufficient surety in the penalty of 20*l.*, or with two sufficient sureties in the penalty of 10*l.* each, for the payment of any penalty or sum of money, not exceeding the amount of such 20*l.* or 10*l.* respectively, which shall be incurred for any offence against this act by the party to whom such licence shall be granted; and no person licensed to sell beer by retail, or not being a householder paying the poor rates, shall be surety in any such bond. — § 4, 5.

Every person who shall be licensed under this act, shall cause to be painted, in letters three inches at least in length, in white upon a black ground, or in black upon a white ground, publicly visible and legible, upon a board, to be placed over the door of the house in which such person shall be licensed, the Christian and surname of the persons mentioned in such licence, at full length, together with the words "Licensed to sell Beer by Retail;" and every such person shall keep up such name and words during all the time that such person shall continue so licensed, upon pain of forfeiting for every omission 10*l.* — § 6.

No person to sell any beer by retail, under this act, after the expiration of any licence granted, nor in any house not specified in such licence; and any person selling beer by retail, not being duly licensed, as the keeper of a common inn, ale-house, or victualling-house; or if any such person, so licensed, shall deal in or retail any wine or spirits, he shall, for every such offence, forfeit 20*l.*, half to go to the informer and half to the king; such penalty to be recovered as other excise penalties; and the powers of the excise act 7 & 8 G. 4. c. 53, &c. extended to this act. — § 7, 8, 9.

Persons trading in partnership, and in one house, shall not be obliged to take out more than one licence in any one year: provided also, that no one licence shall authorise any person to sell beer, in any other than the house mentioned in such licence. — § 10.

In cases of riot or expected riot or tumult, every person licensed under this act, and keeping any house situate within their jurisdictions, shall close his house at any time which the justice or justices shall direct; and every such person who shall keep open his house at or after any hour at which such justices shall have so ordered or directed such house to be closed, shall be deemed to have not maintained good order and rule therein, and to be guilty of an offence against the tenor of his licence. — § 11.

Every person licensed to sell beer by retail, shall sell (except in quantities less than a half pint) by the gallon, quart, pint, or half pint measure, sized according to the standard; and in default thereof, he shall for every such offence forfeit the illegal measure, and pay not exceeding 40*s.*, together with the costs of the conviction, to be recovered within thirty days next after that on which such offence was committed, before two justices; such penalty to be over and above all penalties to which the offender may be liable under any other act. — § 12.

Every seller of beer by retail, having a licence under this act, who shall permit any person to be guilty of drunkenness, or disorderly conduct, in the house mentioned in such licence, shall forfeit the sums following: for the first offence, not less than 40*s.* nor more than 5*l.*, as the justices, before whom such retailer shall be convicted, shall adjudge; and for the second offence, any sum not less than 5*l.* nor more than 10*l.*; and for the third offence, any sum not less than 20*l.* nor more than 50*l.*; and it shall be lawful for the justices, before whom any such conviction for such third offence shall take place, to adjudge, if they shall think fit, that such offender shall be disqualified from selling beer by retail for the space of two years next ensuing such conviction, and also that no beer shall be sold by retail, by any person in the house mentioned in the licence of such offender; and if any person so licensed shall, knowingly, sell any beer, ale, or porter, made otherwise than from malt and hops, or shall mix, or cause to be mixed, any drugs or other pernicious ingredients, with any beer sold in his house, or shall fraudulently dilute, or in any way adulterate, any such beer, such offender shall, for the first offence, forfeit not less than 10*l.* nor more than 20*l.*, and for the second such offence such offender shall be adjudged to be disqualified from selling beer, ale, or porter, by retail, for the term of two years, or to forfeit not less than 20*l.* nor more than 50*l.*, and shall be subject to a like penalty at every house where he shall commit such offence; and if any

person shall, during any term in which it shall not be lawful for beer to be sold by retail on the premises of any offender, sell any beer by retail on such premises, knowing that it was not lawful to be sold, such offender shall forfeit not less than 10*l.* nor more than 20*l.*; every person suffering the conditions of the licence to be infringed to be deemed guilty of disorderly conduct. — § 13.

Retailers' houses not to be open before four in the morning, nor after ten in the evening; nor between the hours of ten in the forenoon and one in the afternoon, nor at any time between the hours of three and five in the afternoon, on any Sunday, Good Friday, Christmas-day, or any day appointed for a public fast or thanksgiving; and any person offending herein shall forfeit 40*s.* for every offence; every separate sale to be deemed a separate offence. — § 14.

All penalties under this act, except for selling beer by any person not duly licensed, shall be recovered, upon the information of any person before two justices in petty sessions; and every such penalty shall be prosecuted for within three calendar months next after the offence; and every person licensed under this act, who shall be convicted before two justices, shall, unless proof be adduced to the satisfaction of such justices, that such person had been theretofore convicted before two justices, within the space of twelve calendar months next preceding, be adjudged by such justices to be guilty of a first offence against this act, and to forfeit and pay any penalty by this act imposed for such offence, or if no specific penalty be imposed, then any sum not exceeding 5*l.*, together with the costs of the conviction; and if proof be adduced to the satisfaction of such justices, that such person had been previously convicted, within the space of twelve calendar months next preceding, of one such offence only, such person to be adjudged guilty of a second offence against this act, and to forfeit and pay any penalty by this act imposed for such offence, or if no specific penalty be so imposed, then any sum not exceeding 10*l.*, together with the costs of conviction; and if proof shall be adduced that such person had been previously convicted within the space of eighteen calendar months next preceding, of two such separate offences, and if proof be adduced that such person, so charged, is guilty of the offence charged against him, such person shall be adjudged to be guilty of a third offence against this act, and to forfeit and pay any penalty imposed by this act, in respect of such offence, or if no such specific penalty shall be imposed, then to forfeit and pay the sum of 50*l.*, together with the costs of conviction. — § 15.

The party, convicted of any such third offence, may appeal to the general sessions, or quarter sessions, then next ensuing, unless held within twelve days after conviction, and in that case, to the then next subsequent sessions; and, in such case, the party convicted shall enter into a recognizance, with two sureties, personally to appear at the said general or quarter sessions, to abide the judgment of the court; and to pay such costs as shall be by the court awarded; or, in failure of the party convicted entering into such recognizance, such conviction shall remain good and valid; and the said justices who shall take such recognizance, are also required to bind the person who shall make such charges to appear at such general or quarter sessions, then and there to give evidence against the person charged, and, in like manner, to bind any other person who shall have any knowledge of such offence; and it shall be lawful for the said general or quarter sessions to adjudge such person to be guilty of such third offence against this act, and such adjudication shall be final; and it shall be lawful for such general or quarter sessions to punish such offender by fine, not exceeding 100*l.*, together with the costs of such appeal, or to adjudge the licence to be forfeited, or that no beer be sold by retail in the house for the term of two years, and if such licence shall be adjudged to be forfeited, it shall henceforth be void; and whenever, in such case, the licence of such offender shall be adjudged to be void, such offender shall be deemed incapable of selling beer, ale, or porter, by retail, in any house kept by him, for the space of two years, to be computed from the time of such adjudication; and any licence granted to such person during such term shall be void. — § 16.

In default of payment of penalties, proceedings may be had against the sureties. — § 19.

Any person summoned as a witness, who shall neglect or refuse to appear, and not make such reasonable excuse for such neglect, &c. as shall be admitted by such justices of sessions, or who, appearing, shall refuse to be examined, shall, on conviction, forfeit not exceeding 10*l.* — § 20.

Offenders refusing or neglecting, within seven days after conviction, to pay the penalty imposed, and any costs assessed, such justices may issue their warrant, to levy the amount by distress and sale, together with the costs of distress and sale; and in every such case, such offenders, if in custody, shall be forthwith discharged; but if the goods and chattels are not sufficient, such justices may commit the offender to the common gaol or house of correction for not exceeding one calendar month, if the penalty shall not be above 5*l.*; for not exceeding three calendar months, if the penalty shall be above 5*l.* and not more than 10*l.*; and for not exceeding six calendar months, if the penalty shall be above 10*l.*; provided, that whenever such offender shall pay to the gaoler or keeper, or to whomsoever such justices shall have appointed, the penalty and costs, together with all the costs of apprehension and conveyance to gaol, at any time previous to the expiration of the time for which such offender shall have been committed, such offender shall be forthwith discharged. — § 21.

No conviction under this act, nor any adjudication made upon appeal therefrom, shall be quashed for want of form, nor removed by *certiorari*. — § 27.

Every action against any justice, constable, or other person, for any thing done in execution of his duty under this act, to be commenced within three calendar months, and not afterwards; and if any person be sued, he may plead the general issue, and give the special matter in evidence. — § 28.

This act not to affect the two universities, nor the vintners' company in London; nor to prohibit the sale of beer at fairs, as heretofore.

11. *Scotch Ale and Beer Duties.* — The duties on ale and beer in Scotland have been for a lengthened period the same as in England.

At the union in 1707, the English duties on ale and beer were introduced into Scotland. But, besides strong and small beer, the Scotch had an intermediate species, which they called *two-penny*, and which was their favourite beverage. The duty on this description of beer was fixed, at the union, at 2*s.* 1½*d.* a barrel. For thirty years after its imposition, the quantity of two-penny that paid duty was always above 400,000, and sometimes exceeded 500,000 barrels a year. But in 1760 the duty on two-penny was increased to 3*s.* 4½*d.* and the consumption immediately fell off to between 100,000 and 200,000 barrels! The quantity that paid duty in 1800 amounted to 149,803 barrels. The manufacture of this species of beer ceased entirely in 1802.

No account has been kept of the quantity of beer brewed in Ireland since 1809, when it amounted to 960,300 barrels. — (*Morewood on Intoxicating Liquors*, p. 353.) Perhaps it may now amount to from 1,000,000 to 1,200,000 barrels.

12. *Regulations as to the Exportation of Beer.* — Ale or beer exported to foreign parts as merchandise is allowed a drawback of 5*s.* the barrel of 36 gallons, Imp. meas. But before any debenture for the above drawback shall be paid, the exporter or his principal clerk or manager shall make oath thereon, before the proper officer of excise, that such ale or beer was put on board the exporting ship as merchandise to be sent beyond

seas, and no part thereof for the ship's use; and that, according to the best of his knowledge and belief, the same has been brewed wholly from malt which has been charged with and paid the duty of 2s. 7d. a bushel, and shall also specify in such oath the time when and the place where; and the brewer, being an entered and licensed brewer for sale, by whom such beer or ale was brewed, and that the quantity of malt used in brewing was not less than two bushels (Imp. meas.) for every 36 gallons of such beer or ale. Persons making false statements forfeit the sum of 200*l.* and the debenture is void. — (1 *Will.* 4. cap. 51. § 11.)

ALEXANDRIA, so called from its founder, Alexander the Great, the principal seaport of Egypt, on the coast of the Mediterranean. It is situate about 12 miles W. of the Canopic mouth of the Nile; the Pharos being in lat. $31^{\circ} 12\frac{1}{2}'$ N., long. $29^{\circ} 53\frac{1}{2}'$ E. The situation of this famous city was most admirably chosen. Until the discovery of the route to India by the Cape of Good Hope, Egypt formed the natural seat of the commerce between the eastern and western worlds; and Alexandria was placed in the most favourable position in Egypt for an emporium. It is the only port on the whole northern coast of that country where there is, at once, deep water, and security for shipping throughout the year. The ports of Rosetta and Damietta, the former on the west, and the latter on the eastern arm of the Nile, are both difficult of entrance, each having a bar, upon which there is always a dangerous surf. Ships bound for Alexandria avoid this serious inconvenience; and by means of an artificial navigation, stretching from the city to the western branch of the Nile, it has, for a while at least, almost the same facilities of internal navigation that are enjoyed by the cities referred to.

It may be proper, however, to mention that this artificial communication with the Nile has not always been open. It existed in antiquity, but fell into decay during the barbarism of more modern times. After being shut up for some centuries, it has been re-opened by Mohammed Ali, who has dug a canal from Alexandria to Fôuah on the Nile, about 27 miles above Rosetta. This important work is 48 miles in length, 90 feet in breadth, and from 15 to 18 feet deep. It was opened in 1819; but owing partly to the nature of the ground, partly to some defects in its construction, and partly to the mud deposited by the water of the Nile, it is difficult to keep in repair; and cannot now, it is said, be navigated except during the period of the inundation. Its free navigation at all periods would, however, be of the greatest advantage, not to Alexandria only, but to all Egypt; and it is believed that this might be secured by facing the canal with brick, and putting it otherwise into good order.

Ports, &c. — The ancient city was situated a little more inland than the modern one, opposite to the small island of Pharos, on which was erected the lighthouse, so celebrated in antiquity. — (*Cæsar de Bello Civili*, lib. iii. cap. 112.) This island was, partly by artificial means, and partly by natural causes, gradually joined to the land by a mound, and on this the new town is principally built. The isthmus and island have now the form of a T, its head being N.E. and S.W. A square castle, or tower, built on a small islet or rock, at the extremity of a mole projecting from the north-east angle of the city, is still called the Pharos, and a light is regularly exhibited upon it. On each side of the city there is a port. That on the western, or African side, called the Old Port, is by far the largest and best. It stretches from the town westwards to Marabout, about six miles, and is about a mile and a half wide. It is bounded on the north, partly by the western tongue or angle of the island on which the city is partially built, and partly by rocks and sand banks. It has three entrances. The first, or that nearest the city, having 17 feet water, is about two miles S.W. from the large building, situated a little to the westward of the town, called the palace; but it is too narrow and difficult to be attempted by any one not thoroughly acquainted with the port. The eastern side of the second or middle entrance is marked by buoys which lie about two miles and three quarters S.W. from the palace; it is about a quarter of a mile wide, and has, where shallowest, 27 feet water. The third or western entrance has its western boundary within about three eighths of a mile from the east end of Marabout island; it is about half a mile wide, and has from 25 to 27 feet water in its shallowest places. This last is the best entrance. Ships, when in, may anchor close to the town in from 22 to 40 feet water, and there is good anchorage in deep water all along the shore. Foreigners were formerly excluded from this port; but this prohibition no longer exists.

The New or Asiatic harbour is on the eastern side of the town. A rock called the Diamond lies a little to the east of the Pharos tower; and ships entering the port ought to have this rock about a cable's length on the right. If they get much further to the left, they will come in contact with a shoal which stretches westward from the Pharillon, or little tower, on the east side of the port. The water immediately within the port S.W. from the Pharos is from 30 to 40 feet deep; but the space for anchorage is very limited, and is exposed to the northerly gales; and the ground being foul and rocky, hempen cables are very apt to chafe, and several accidents have happened in consequence to ships unprovided with iron cables. Ordinary tides rise 2 feet; but during the overflow of the Nile the rise is 4 feet. Variation 13° west. — (See *Plan of Alexandria*, by Lieut. Falbe.)

Ancient and Modern City. — Under the Ptolemies and Romans, Alexandria was the first commercial city in the world. It suffered greatly by its reduction by the Saracens in 640; but it continued to be a place of considerable commercial importance till the despotism of the Mamelukes and Turks, and the discovery of the route to India by the Cape of Good Hope, completed its ruin. Under the Ptolemies, the population is believed to have amounted to about 300,000, and the city was adorned by a vast number of magnificent structures. At present the population varies with the seasons of the year, but, when greatest, it is not supposed to exceed 25,000; and may vary between this amount and 16,000 or 18,000. The appearance of the modern town is most unpromising. "It may be justly said, that in the new city of Alexandria we find a poor orphan, whose sole inheritance has been the venerable name of its father. The vast extent of the ancient city is contracted in the new, to a little neck of land, between the two ports. The most superb temples are changed into plain mosques; the most magnificent palaces into houses of a bad structure; the royal seat is become a prison for slaves; an opulent and numerous people has given way to a small number of foreign traders, and to a multitude of wretches, that are the servants of those on whom they depend: a place formerly so famous for the extent of its commerce, is no longer any thing

more than a mere place of embarking; in fine, it is not a phoenix that revives from its own ashes, it is, at most, a reptile, sprung from the dirt, the dust, and corruption with which the Alcoran has infected the whole country." — (*Norden's Travels*, Eng. trans. 8vo ed. p. 37.) There is reason, however, to think that this striking description, though accurate at the time when it was written (1737), conveys too unfavourable an idea of the present state of Alexandria. The vigorous government of Mohammed Ali, by introducing comparative security and good order into Egypt, has latterly revived the commerce of Alexandria, which has again become a place of considerable importance in the trading world.

Trade of Alexandria. — The imports principally consist of cotton stuffs, timber, hardware, iron and tin, tobacco, machinery, ammunition, silk goods, woollens, staves, &c. The exports consist of raw cotton, wheat and barley, rice, linen, flax, linseed, sugar, coffee (from the Red Sea), drugs, gums, sal-ammoniac, saffron, wax, &c.

The principal articles of importation into this country from Egypt are cotton, flax and linseed, senna, and gum. Of these, cotton is by far the most important. We began to import it in 1823; and since then the imports have been as follows:—

Years.	Bales.	Years.	Bales.	Years.	Bales.
1824	38,022	1827	22,450	1830	14,752
1825	111,023	1828	32,889	1831	38,124
1826	47,621	1829	24,739	1832	41,183

In 1832, the French imported 25,807 bales of Egyptian cotton; the imports at Trieste during the same year were about 50,000 bales; and those at Leghorn and Genoa were, together, about the same as at Trieste. The bale of Egyptian cotton weighs about 220 lbs. This important trade owes its existence almost entirely to the exertions of the Pacha, by whom the cotton plantations have been established. The cotton exported is all long-staple, but of two sorts: one called in Egypt makko, and in England common Egyptian; the other, the produce of sea-island seed, called in Egypt Sennaar, and in England sea-island Egyptian. Besides these two descriptions, Egypt produces from 15,000 to 20,000 bales of short-staple cotton, similar in quality to that of Smyrna, and chiefly consumed in the country. The cotton brought from Egypt is found to be amongst the most useful that is grown: that raised from sea-island seed ranks next to American sea-island. The exports from this country to Egypt principally consist of cotton goods and twist, earthenware, iron and steel, arms and ammunition, &c. Their *real* value amounted, in 1831, to 122,832*l.*; but besides what goes direct, a good deal of British produce finds its way to Egypt at second hand from Malta, Smyrna, &c. Constantinople and the islands of the Archipelago are the great markets for the wheat and other grain exported from Egypt, the quantity sent to them being sometimes very large. The supplies are, however, extremely uncertain. Every thing in Egypt depends on the Nile; and when it does not rise to the usual height, the crops are very much below an average. Beans are extensively cultivated, and have sometimes been brought to England, but rarely, if ever, with advantage to the importers. They are very inferior to English beans, and are peculiarly subject to the worm. No oats are raised in Egypt, the horses being entirely fed upon barley. Besides cotton, the Pacha has turned his attention to the culture of sugar, indigo, &c. The first has long been raised in Egypt, but the exports are not very considerable. Silk is grown to some extent. The date-palm thrives in every part of Egypt, and the fruit is largely exported. It is singular, that notwithstanding the luxuriance of many of its vegetable productions, Egypt should be entirely destitute of timber. — (*Lords' Report of 1827, on the Price of Foreign Corn*, *Min. of Evid.* p. 120., and *private information*.)

In 1831, there entered the port of Alexandria 1,215 ships, of the burden of 198,299 tons. Of these, the Austrian were the most numerous; next, the English and Ionian; and then the French, Sardinian, Spanish, &c.

Money. — Accounts are kept at Alexandria, as at Cairo, in *current piastres*, each piastre being equal to 40 paras, or medini, and each medino to 30 aspers. The medino is also divided into 8 borbi, or 6 forli. A purse contains 25,000 medini. The piastres struck in 1826 contain a great deal of alloy; $1\frac{1}{2}$ or 16 piastres = 1 Spanish dollar; hence 1 piastre = $\frac{1}{16}$ *d.* sterling, very nearly. Payments in transactions of any importance are generally made in Spanish dollars.

Weights and Measures. — The yard, or *pik*, = 26·8 English inches; hence 100 piks = 74·438 English yards. The measures for corn are the *rhebe*, and the *quillo* or *kisloz*; the former = 4·364 English bushels, the latter = 4·729 ditto. The *cantaro* or *quintal* = 100 *rottoli*, but the *rottolo* has different names and weights: 1 *rottolo forforo* = 93·7 lb. avoirdupois; 1 *rottolo zaidino* = 1·335 lb. ditto; 1 *rottolo zauro* or *zaro* = 2·07 lbs. ditto; 1 *rottolo mina* = 1·67 lb. ditto. — (*Manuel Universel de Nellenbrecher*.)

Duties. — With the exception of the commercial monopolies of the Pacha, and the arbitrary principles on which he fixes the prices of commodities, there is nothing objectionable in his policy as to commerce. The duties on imports are only 3 per cent. We believe, however, that a small increase of the customs duty would compensate the Pacha for the abolition of most of his monopolies; and there can be little doubt that his subjects would be materially benefited by the change.

Policy of the Pacha. — It is to be regretted that Mohammed Ali, who, in many respects, is one of the most extraordinary persons of the age, should have no just idea of the principles, by the adoption of which his plans of improvement might be perpetuated, and industry be rendered really flourishing. He leaves nothing to the discretion and enterprise of individuals. He may, indeed, be said to be the sole proprietor, manufacturer, farmer general, and wholesale merchant of Egypt. He has monopolised the entire foreign trade of the country; and has fixed the price to be paid for every article to the cultivator, and the price at which it is to be sold to the foreigner. Hence the extension of cultivation, and the growth of commerce and manufactures, have been of no real advantage to the bulk of the nation; and hence, also, the risk, in the event of the reins of government falling into less vigorous or able hands, that the fabric of apparent prosperity which the Pacha has been attempting to raise, may fall to pieces: but we would fain hope that the influence of the many intelligent Europeans now in Egypt, and the observations which the Egyptians sent to England and France by the Pacha cannot fail to have made upon the advantages resulting from the security of property and the freedom of industry, may be instrumental in paving the way for the gradual introduction of a more enlarged and liberal system.

Ancient Trade of Alexandria. — As already remarked, Alexandria was, for a long series of years, — first under the Greek successors of Alexander, and subsequently under the Romans, — the principal *entrepôt* of the ancient world. Most part of the traffic between Asia and Europe that had at a more early period centered at Tyre, was gradually

diverted to this new emporium. An intercourse between the ports on the eastern coast of Egypt, and those on the opposite coast of Arabia, had subsisted from a very early period. That between Egypt and India was more recent. It was at first carried on by ships, which having sailed down the Red Sea from Myos Hormos and Berenice, coasted along the Arabian shores till they reached Cape Rasselgate, whence a short course brought them to India near the mouth of the river Indus. This was the course followed during the dynasty of the Ptolemies: but about 80 years after Egypt had been annexed to the Roman empire, Hippalus, the commander of an Egyptian ship trading to India, having observed the regular shifting of the trade winds, ventured to sail with the western monsoon from the Straits of Babelmandeb right across the Arabian Ocean; and was fortunate enough, after a prosperous voyage, to arrive at Musiris, in that part of India now known by the name of the Malabar coast. Having taken on board a cargo of Indian produce, Hippalus returned in safety with the eastern monsoon to Egypt. This discovery was deemed of so much importance, that the name of the discoverer was given to the wind which had carried him across the ocean to India: and how trifling soever this voyage may now appear, those who consider that Hippalus had no compass by which to direct his course, and that owing to this circumstance, and the otherwise imperfect state of the art of navigation, the ancients seldom ventured out of sight of land, even in seas with which they were well acquainted, will be forward to admit that his enterprise and daring were nowise inferior to his success; and that he was well entitled to the gratitude of his contemporaries and the respect of posterity.

From the epoch of this discovery, fleets traded periodically from Egypt to Musiris, conveying the products of Europe to India, and conversely. The Indian goods having been landed at Myos Hormos and Berenice, were thence conveyed by caravans to Coptos (the modern Kenné), on the Nile, where they were put on board lighters and sent to Alexandria, whence they were distributed all over the western world. The goods sent to India were conveyed to Myos Hormos and Berenice by the same route. Myos Hormos was situated on the shore of the Arabian gulf, about a degree to the north of the modern port of Cosseir. The distance from it to Coptos, in a straight line, is about 70 English miles. Berenice was situated a good way further to the south, being nearly under the tropic. It was built by Ptolemy Philadelphus. Its distance from Coptos is stated by Pliny at 258 Roman miles; the different resting places on the road were determined by the wells, and the journey occupied about 12 days. Ptolemy seems to have preferred this station to Myos Hormos, though the land carriage to Coptos was so much further, from its greater proximity to the Straits of Babelmandeb, and its lessening the voyage up the Red Sea.

Pliny says that the cost of the Indian commodities brought to Rome through Alexandria was increased a hundred fold (*centuplicato veneant*) by the expense of carriage, &c. We suspect that this is a rhetorical exaggeration, meaning merely that their price was very materially enhanced. If the increase was to any thing like the extent mentioned, it must have been owing to the imposition of oppressive tolls and duties, for it could not possibly have been occasioned by the mere expenses of conveyance.*—(*Plin. Hist. Nat. lib. vi. cap. 23. ; Amcillon, Commerce des Egyptiens*, pp. 161—176. &c. ; *Robertson's Ancient India*, note 20. &c.)

Besides this important traffic, which supplied Rome and the western world with the silks, spices, precious stones, and other products of Arabia and India, a great trade in corn was carried on from Alexandria to Rome. Egypt, for a lengthened period, constituted the granary from which Rome, and afterwards Constantinople, drew the principal part of their supplies; and its possession was, on that account, reckoned of the utmost consequence. Augustus employed merchantmen of a larger size than any that had previously traded in the Mediterranean, to convey the corn of Egypt to Ostia. They were escorted by ships of war. The fleet received the names of *sacra* and *felix embolæ*; and enjoyed several peculiar privileges. The ships belonging to it were the only ones authorised to hoist the small sail called *supparum*, when they drew near the coasts of Italy. Some of the fast-sailing vessels attached to the fleet were sent on before, to give notice of its approach; and a deputation of senators went down to Ostia to receive the ships, which anchored amid the acclamations of an immense number of spectators. The captains were obliged to make oath that the corn on board their ships was that which had been delivered to them in Egypt, and that the cargoes were entire as shipped.—(*Huet, Commerce et Navigation des Anciens*, cap. xlvi. ; *Seneca Epist.* cap. lxxvii. &c.)

* In the 16th century, the cost of Indian commodities brought to Western Europe by way of Alexandria and Aleppo was about *three* times the cost of those brought by the Cape of Good Hope.—(See *post*, EAST INDIA COMPANY, *History* of.) But Egypt was then occupied by the Mamelukes and Turks, who threw every sort of obstacle in the way of commerce, and loaded it with the most oppressive exactions.

Intercourse with India by Alexandria. — These few details will, perhaps, serve to give a faint idea of the importance of Alexandria in the commerce of antiquity. It is impossible, indeed, for any one to glance at a map of the world, or of the ancient hemisphere, and not to perceive that Egypt is the natural *entrepôt* of the commerce between Hindostan and Europe. Nothing but the barbarism in which it has been so long involved, could make the intercourse with India and the East be wholly carried on by the Cape of Good Hope. The difficulty of navigating the Red Sea seems to have been much exaggerated. Generally speaking, its western side is shallow and infested with coral reefs; but on the Arabian side the water is deep and unobstructed; and vessels availing themselves of the proper seasons for sailing up and down the sea, may navigate it expeditiously, and in perfect safety. — (See *Captain Chesney's Report in Papers relating to India*, printed by order of the House of Commons, August 16. 1832.) We have, therefore, little doubt that, in the event of good order and civilisation being again established in Egypt, some considerable portion of the Indian trade will revert to its ancient channel. There is not, we apprehend, much reason to think that the project entertained by the Ptolemies, of cutting a canal across the Isthmus of Suez, will ever succeed. The distance is not great, but, notwithstanding this circumstance, and the flatness of the ground, the fact of its consisting almost wholly of moveable, parched sand, presents obstacles to the undertaking, that Volney (*Voyage en Syrie*, &c. cap. xiv.), and other good judges, have declared insuperable. The route by Cosseir (nearly the same as that by Myos Hormos) seems, all things considered, to present the fewest obstacles. The water in the port of Cosseir is deep, and the anchorage pretty good. — (*Chesney's Report*.) The distance from Cosseir to Kenné (Coptos) may be taken at about 70 English miles; and it would not be very difficult to construct a road between these points. After reaching Kenné, the goods would, as of old, be embarked on the Nile for Alexandria, &c. Hence the importance, in a general point of view, of the civilisation of Egypt. Even were it productive of no other consequences than the facilitating of the correspondence between Europe and the East, it would not be easy to overrate its importance; but the fair presumption undoubtedly is, that other results would follow; and that the Mediterranean ports would in future derive the principal part of their Indian commodities by way of Alexandria. The more westerly European ports would continue, we believe, to use the present channel of intercourse with India.

Whether these anticipations are ever destined to be realised, it is impossible to say; but the progress already made by Mohammed Ali in introducing a better order of things into Egypt, and the present state of the Ottoman empire, which seems fast falling to pieces, would appear to warrant the conclusion that important changes may be expected in the East. At all events, the brief statements now made, can hardly be deemed out of place in a work intended to exhibit, however imperfectly, the history, principles, and channels, as well as the details of commerce.

ALICANT, a sea-port town of Spain, in Valencia, in lat. $38^{\circ} 20' 41''$ N., long. $0^{\circ} 30'$ W. Population about 14,500, and declining. The port is an open and spacious bay, between Cape de la Huerta on the north-east, and Isla Plana on the south, distant from each other S.W. and N.E. about 10 miles. Ships may enter on any course between these points, steering direct for the castle, which stands on an eminence about 400 feet high. Those of considerable burden moor N. and S., distant from $\frac{1}{4}$ to 1 mile from shore, in from 4 to 8 fathoms water; they are exposed to all winds from E.N.E. to S. by W.; but the holding ground is good, and there is no instance during the last twenty years of a ship having been driven from her moorings. Small craft lie alongside the mole, which is already 320 yards in length, and is to be projected still further into the sea. There are no pilots. The trade of Alicante, though still considerable, has declined much within the last few years; a consequence partly of the emancipation of America from the Spanish yoke, but more of the oppressive duties laid on the importation of most articles of foreign produce into Spain — (see BARCELONA), and the extensive smuggling carried on from Cadiz and Gibraltar. Its exports consist principally of barilla, almonds, wine, and raisins, with small quantities of olives, olive oil, brandy, figs, salt, wool, silk, anise, &c. The barilla of Alicante, which is of the finest quality, is almost wholly taken off by England. The exports amount to from 50,000 to 90,000 quintals.* The celebrated sweet wine, tent (*vino tinto*), is exported from this port, principally for Brazil; a little dry wine goes to Gibraltar. Almonds, of which about 10,000 quintals are exported, go mostly to Hamburgh. The raisins are not of the finest quality; those brought to England are principally used in confectionary. Oil, which was formerly sent in large quantities to South America, is now comparatively neglected. Dates are exported, and are not unfrequently sold here as Barbary dates. The imports consist principally of linen, salted fish, tobacco, grain, iron, timber, sugar, coffee, indigo, cochineal, cotton and cotton stuffs, &c. The linens, of which from 350,000 to 500,000 yards are annually

* This is the consul's statement. Mr. Ingliss represents the exports as considerably greater.

imported, are furnished almost wholly by France and Genoa. In 1831, there entered the port of Alicant 157 foreign vessels, of the burden of 16,715 tons; of these were, British 54, burden 5,719 tons; French 45, burden 3,080 tons; Sardinian 40, burden 4,166 tons; Swedish 5, burden 1,350 tons, &c.

It was stated in the former edition of this work, that large quantities of Benicarlo wine were shipped at Alicant for Cette: but this is a mistake; almost all the Benicarlo being shipped from the northern ports of Valencia, and principally from Benicarlo, whence it has its name. — (*Ingliss's Spain in 1830*, p. 342.)

Shipping Charges. — These vary according to the burden of the ship, and the country to which she belongs. On a ship of 300 tons unloading and loading mixed cargoes, they would be, including consilage, as follows: —

	£	s.	d.		£	s.	d.
Spanish	-	-	6 9 4	Swedish	-	-	15 1 10 $\frac{3}{4}$
British	-	-	11 12 4 $\frac{3}{4}$	Russian	-	-	14 11 10 $\frac{3}{4}$
French	-	-	15 7 10	Dutch	-	-	13 19 6 $\frac{3}{4}$
Danish	-	-	15 16 10 $\frac{3}{4}$	American	-	-	13 17 10 $\frac{3}{4}$

Custom-house Regulations. — A manifest of the cargo, the ship's tonnage, and number of crew, must be presented within 24 hours after pratique being given, when two officers are put on board to prevent smuggling. The consignees then make entry of the articles consigned to them, and obtain an order to land and bring them to the Custom-house, where they are inspected and the duties ascertained; but before obtaining this order, the consignees must produce a *certificate of origin* from the Spanish consul at the port of lading, if it be in a foreign country, for without this the entry is not allowed, and the goods are deposited in the Custom-house until it be obtained. When the discharge is completed, the vessel is searched by the surveyor, who reports having done so to the collector. To load the whole or part of an outward cargo, the master has to report his intention to the collector, who gives his order permitting goods to be shipped, and the shippers make their specific entries. When the vessel is loaded, the waiting officers make their return to the collector; who, on being presented with the receipts of the captain of the port and of the Pratique office for their respective charges, grants his clearance, upon which a bill of health is obtained, and the vessel is clear for sea.

Warehousing System. — Goods that may be legally imported, may be deposited in bonded warehouses for twelve months, paying, in lieu of all charges, 2 per cent. *ad valorem*, but at the end of the year they must be either taken for home consumption or re-shipped. The 2 per cent. is charged, whether the goods lie for a day or the whole year. In charging duties, no allowance is made for waste or damage in the warehouses.

Rates of Commission are usually 2 $\frac{1}{2}$ per cent. on sales and purchases; $\frac{1}{2}$ per cent. is commonly charged on the negotiation of bills. Goods are commonly sold at 3 months' credit. Ordinary discount at the rate of 6 per cent. per annum.

Alicant is not a favourable place for repairing ships, and provisions of all sorts are scarce and dear.

Vessels with foul bills of health, or coming from an infected or suspected place, though with clean bills, are usually ordered to Port Mahon to perform quarantine. But vessels coming with clean bills obtain, under ordinary circumstances, immediate pratique.

Money. — Accounts are kept at Alicant in libras of 20 sueldos; each sueldo containing 12 dineros; the libra, also called the peso, is 10 reals; and a real of Alicant = 27 $\frac{1}{2}$ maravedis of plate, or 51 $\frac{1}{2}$ maravedis vellon. The libra may be valued at \$s. 6d. sterling, and the real at 4 $\frac{1}{4}$ d. ditto.

Weights and Measures. — The carga = 2 $\frac{1}{2}$ quintals = 10 arrobas. The arroba consists either of 24 large pounds, or of 36 small ditto; the latter having 12 Castilian ounces to the pound, the former 18. The arroba = 27 lbs. 6 oz. auroirdupois; but at the Custom-house the arroba = 25 lbs. of 16 oz. each.

The principal corn measure is the cahiz or caffise, containing 12 barchillas, 96 medios, or 192 quartillos. The cahiz = 7 Winch. bushels, nearly.

The principal liquid measure is the cantaro of 8 medios, or 16 quartillos. The cantaro = 3.05 English wine gallons. The tonelada or ton contains 2 pipes, 80 arrobas, or 100 cantaros.

The yard or vara, divided into 4 palmos, is = 29.96, or very nearly 30 English inches.

(*Consul's Answer to Circular Queries*; *Ingliss's Spain in 1830*, vol. ii. p. 304. &c.; *Kelly's Cambist*, &c.)

ALIENS. According to the strict sense of the term, and the interpretation of the common law, all individuals born out of the dominions of the crown of England (*alibi natus*) are aliens or foreigners.

It is obvious, however, that this strict interpretation could not be maintained without very great inconvenience; and the necessity of making exceptions in favour of the children born of native parents resident in foreign countries was early recognised. The 25 Edw. 3. stat. 2. enacts, that all children born abroad, provided *both* the parents were at the time of their birth in allegiance to the king, and the mother had passed the seas by her husband's consent, might inherit as if born in England. And this relaxation has been carried still further by several modern statutes: so that all children born out of the king's ligeance, whose fathers, or grandfathers by the father's side, were natural born subjects, are now deemed to be themselves natural born subjects; unless their ancestors were outlawed, or banished beyond sea for high treason, or were, at the birth of such children, in the service of a prince at enmity with Great Britain.

Naturalisation of Aliens. — Aliens may be naturalised by act of parliament, which puts them in exactly the same condition as natural born subjects, except that they are incapable of being members of the Privy Council, of being elected to serve in parliament, or of holding any office of trust under the crown.

A *denizen* is an alien born, who has obtained letters patent, *ex donatione regis*, to make him an English subject. He occupies a kind of middle station between a natural born subject and an alien. He may acquire lands by purchase or devise, but not by inheritance; and may transmit such lands to his children born after his denization, but not to those born before. — (*Blackstone's Com.* book i. cap. 10.)

An alien may also be naturalised by serving on board any of his Majesty's ships of war, in time of war, for three years, or, if a proclamation has been issued to that effect, for two years. — (6 Geo. 4. cap. 109. §§ 16, 17.)

Influence of the Residence of Aliens. — There can be no doubt that, generally speaking, the resort of foreigners to a country, and their residence in it, are highly conducive to its interests. Those who emigrate in order to practise their calling in an old settled country, are pretty uniformly distinguished for activity, enterprise, and good conduct. The

native inhabitants have so many advantages on their side, that it would be absurd to suppose that foreigners should ever come into any thing like successful competition with them, unless they were acquainted with some branch of trade or manufacture of which the others were ignorant, or possessed superior skill, industry, or economy. But whether aliens practise new acts, or introduce more perfect processes into the old, or display superior economy, &c., their influx cannot fail to be of the very greatest advantage. They practically instruct those among whom they reside in what it most concerns them to know, that is, in those departments of art and science in which they are inferior to others; and enable them to avail themselves of whatever foreign sagacity, skill, or practice has produced that is most perfect. It is not easy, indeed, to overrate the benefits conferred on most countries by the resort of aliens. Previously to the invention of printing, there was hardly any other way of becoming acquainted with foreign inventions and discoveries; and even now it is far easier to learn any new art, method, or process, from the example and instruction of those familiar with its details, than from the best possible descriptions. The experience, indeed, of every age and country shows that the progress of nations in the career of arts and civilisation depends more on the freedom of commerce, and on the liberality with which they have treated foreigners, than on almost any thing else.

English Legislation as to Aliens. — But, notwithstanding what has been stated above, an antipathy to resident foreigners seems to be indigenous to all rude and uncivilised nations. Whatever is done by them appears to be so much taken from the employment, and, consequently, from the subsistence of the citizens; while the advantages resulting from the new arts or improved practices they introduce, for the most part manifest themselves only by slow degrees, and rarely make any impression on the multitude. Hence the jealousy and aversion with which foreigners are uniformly regarded in all countries not far advanced in civilisation. The early Greeks and Romans looked upon strangers as a species of enemies, with whom, though not actually at war, they maintained no sort of friendly intercourse. "*Hostis*," says Cicero, "*apud majores nostros id dicebatur, quem nunc peregrinum dicimus*." — (*De Off. lib. i. cap. 12.*) It may, therefore, be considered as a striking proof of the good sense and liberality of those by whom it was framed, that a clause is inserted in Magna Charta which has the encouragement of commerce for its object; being to the effect, that "all merchants (if not openly prohibited before) shall have safe and sure conduct to depart out of and to come into England, to reside in and go through England, as well by land as by water; to buy and sell without any manner of evil tolls, by the old and rightful customs, except in time of war; and if they be of a land making war against us, and such be found in our nation at the beginning of the war, they shall be attached without harm of body or goods, until it be known unto us, or our chief justice, how our merchants be entreated in the land making war against us; and if our merchants be well entreated there, shall be so likewise here."

But until the era of Edward I. the stipulation in the Great Charter as to foreign merchants seems to have been little attended to. It is doubtful whether, previously to his reign, they could either hire houses of their own, or deal except through the medium of some Englishman. But this intelligent prince saw the advantage that would result to the trade and industry of his subjects from the residence and intercourse of Germans, Flemings, Italians, and other foreigners, who, at that time, were very superior to the English in most branches of manufactures and commerce. He, therefore, exerted himself to procure a repeal of some of the more oppressive restrictions on aliens, and gave them a charter which conveyed considerable privileges.* Down, however, to the reign of Edward III., it continued to be customary to arrest one stranger for the debt, and even to punish him for the crimes and misdemeanors of others! It may appear extraordinary that the gross injustice of this barbarous regulation ever permitted it to be adopted; and yet it was probably, at one period, the common law of most European states. As soon, however, as the foundations of good order and civilisation began to be laid, its operation was seen to be most pernicious. In 1325, Edward II. entered into a convention with the Venetians, in which it was expressly stipulated that they should have full liberty to come to England to buy and sell commodities, without being liable for the debts or crimes of others. Conventions to the same effect were entered into with other foreigners. At length, in 1353, this disgraceful practice was put an end to by 27 Edward 3. stat. ii. cap. 17.; it being provided in this statute, not only that no stranger shall be impeached for the trespass or debt of another, but that, in the event of a war breaking out with any foreign power, its subjects, residing amongst us, shall be warned thereof by proclamation, and be allowed forty days to arrange their affairs, and

* This charter was confirmed by Edward III. in 1328. Among other clauses, it has the following, viz.: 1st, That on any trial between foreigners and Englishmen, the jury shall be half foreigners; 2d, That a proper person shall be appointed in London to be justiciary for foreign merchants; and, 3d, That there shall be but one weight and measure throughout the kingdom. — (*Anderson*, anno 1302.)

to depart out of the kingdom; and that, under special circumstances, this term may be extended. There are few acts in the statute-book that reflect more credit on their proposers, or that have been more advantageous than this.

In consequence of the encouragement given by Edward III. to such of the woollen manufacturers of Flanders as chose to immigrate to England, a good many came over; and it is from their immigration that we may date the improvement and importance of the woollen manufacture in this country. — (See WOOLLEN MANUFACTURE.) But this policy, however wise and judicious, was exceedingly unpopular. The foreigners were openly insulted, and their lives endangered, in London and other large towns; and a few of them in consequence returned to Flanders. Edward, however, was not to be driven from his purpose by an unfounded clamour of this sort. A proclamation was issued, in which every person accused of disturbing or attacking the foreign weavers was ordered to be committed to Newgate, and threatened with the utmost severity of punishment. In a parliament held at York, in 1335, an act was passed for the better protection and security of foreign merchants and others, by which penalties were inflicted on all who gave them any disturbance. This seems to have had the effect, for a while, at least, of preventing any outrages.

The corporations of London, Bristol, and other great towns, have been at all times the principal enemies to the immigration of foreigners. Perhaps, indeed, they were not more hostile to them than to such of their own countrymen, belonging to another part of the kingdom, as should have attempted to settle amongst them without being free of their corporation. But in denouncing foreigners they had the national prejudice on their side; and their attempts to confirm and extend their monopolies by their exclusion were regarded as the noblest efforts of patriotism! Edward III. was fully aware of the real motives by which they were actuated, and steadily resisted their pretensions. But in the reigns of his successors they succeeded better: some of these were feeble and unfortunate, whilst others enjoyed the crown only by a disputed title, and in defiance of powerful competitors. The support of the great towns was of the utmost consequence to such princes, who, whatever might be their own opinion as to its policy, could hardly venture to resist the solicitations of such powerful bodies to exclude strangers, and to impose restrictions on commerce. From the death of Edward III. to the reign of Elizabeth, the progress made by the country was not inconsiderable, but it was little promoted by legislative enactments. Throughout the whole of this period, the influence of corporations seems to have predominated in all matters relating to trade and the treatment of foreigners; and our legislation partook of the selfish, monopolising character of the source whence it was principally derived. Were the acts and proceedings as to aliens the only memorials of our policy from 1377 to 1560, we should certainly seem to have retrograded materially during the interval. Some of these acts were passed with so little consideration, and were so very absurd, that they had to be immediately repealed. Of this sort was the statute of the 8 Henry 6. cap. 24., to the effect "that no Englishman shall within this realm sell, or cause to be sold, hereafter, to any merchant alien, any manner of merchandises, but only for ready payment in hand, or else in merchandises for merchandises, to be paid and contented in hand, upon pain of forfeiture of the same." But as an enactment of this sort was very speedily found to be more injurious to ourselves than to the foreigner, it was repealed in the following sessions.

The more tyrannical their conduct in other respects, the more were our princes disposed to humour the national prejudice against foreigners. If not a cheap, it was, at least, an easy method of acquiring popularity. In the very first parliament after the accession of Richard III., a statute was passed full of the most ridiculous, contradictory, and unfounded allegations as to the injury sustained by the influx of foreigners, and laying them under the most oppressive restraints. Considering, indeed, the sort of treatment to which aliens were then exposed, it may excite surprise that they should ever have thought of visiting the country; and, in point of fact, it appears that the resort of foreign merchants to our ports was materially impaired by the statutes referred to, and others of the same description. This is evident from the act 19 Henry 7. cap. 6., where it is stated that "woollen cloth is not sold or uttered as it hath been in divers parts," and that "foreign commodities and merchandises are at so dear and exceeding high price, that the buyer cannot live thereon." But in despite of this authoritative exposition of the mischiefs arising from the restraints on aliens, and on trade, they were both increased in the reign of Henry VIII. And it was not till the reign of Elizabeth that the pretensions of the corporations seem to have been disregarded, and an attempt made to act, not by starts, but consistently, on the policy of Edward III.

The influx of foreigners during the reign of Elizabeth was occasioned chiefly by the persecutions of the Duke of Alva and the Spaniards in the Low Countries. The friends of the reformed religion, which, at the time, was far from being firmly established, and the government, were glad to receive such an accession of strength; and from the superiority of the Flemings in commerce and manufactures, the immigrants contributed

materially to the improvement of the arts in England. It would seem, however, that the ministers of Elizabeth contented themselves, perhaps that they might not excite the public prejudice, with declining to enforce the laws against aliens, without taking any very active steps in their favour.

In the reign of James I. the corporation of London renewed with increased earnestness their complaints of aliens. In 1622, a proclamation was issued, evidently written by James himself, in which, under pretence of keeping "a due temperament" between the interests of the complainants and those of the foreigners, he subjects the latter to fresh disabilities.

Since the revolution, more enlarged and liberal views as to the conduct to be followed with respect to aliens have continued to gain ground: several of the restraining statutes have fallen into disuse, while others have been so much modified by the interference of the courts, which have generally been inclined to soften their severity, that their more offensive provisions are become inoperative. In 1708, an act was passed, notwithstanding the strenuous opposition of the corporations, for the general naturalisation of all foreign protestants; but the prejudice against them was still so powerful that it was repealed within about three years. Some unsuccessful attempts have since been made to carry a similar measure. One of these, about the middle of last century, occasioned the publication by Dr. Tucker of two excellent pamphlets, in which the policy of the naturalisation act is most ably vindicated, and the arguments against it successfully exposed.* But no such statute has hitherto been passed, and aliens still continue subject to various disabilities.

Disabilities of Aliens.—The principal of these regards the possession of fixed property. It is ruled that lands purchased by an alien for his own use, may be seized by the king. "If," says Blackstone, "he could acquire a permanent property in lands, he must owe an allegiance, equally permanent with that property, to the king of England; which would probably be inconsistent with that which he owes to his own natural liege lord: besides that, thereby the nation might in him be subject to foreign influence, and feel many other inconveniences. Wherefore by the civil law such contracts were made void, but the prince had no such advantage of forfeiture thereby as with us in England."—(*Commentaries*, book i. cap. 10.)

An alien cannot take a benefice without the king's consent, nor can he enjoy a place of trust, or take a grant of lands from the crown. Aliens may, however, acquire property in money, goods, or other personal estate, and may have houses for the purpose of their habitation, and for carrying on their business. They may bring actions as to their personal effects, and may dispose of them by will. The *droit d'aubaine* (*jus albinatus*, i. e. *alibi natus*), or the right of the crown to succeed to the effects of an alien at his death, so long the custom in France, never obtained in England. If an alien abroad die intestate, his whole property here is distributed according to the law of the country where he resided; but such residence must have been stationary, and not occasional, otherwise the foreign municipal regulations will not apply to the property.

Aliens may trade as natives; and for these many years past, the duties of *package and scavage* in the port of London, repealed in 1833, were the only peculiar duties with which they were burdened. The statutes of Henry VIII. restraining alien artificers from working for themselves, are understood to have been repealed by the stat. 5 Eliz. cap. 7.; and they are quite at liberty to employ themselves as they please.

Aliens indicted for felony or misdemeanor are tried by a jury of which half are foreigners; a privilege they have enjoyed, as already seen, with some partial interruptions, from the reign of Edward I.

Conditions of Residence.—During the late war, aliens were placed under the surveillance of the police; they were obliged to send frequent reports of their residence, and of the mode in which they were employed; and were liable to be sent out of the kingdom at any moment by an order from the secretary of state. The conditions under which they now reside amongst us are embodied in the 7 Geo. 4. cap. 54.

His act requires every master of a vessel arriving from foreign parts to declare in writing the names, rank, occupations, &c. of all aliens on board such vessel, or who have been landed from it any where within the realm. Such declaration to be made immediately on arrival: neglecting or refusing to make it, or making a false one, is punished by the forfeiture of 20*l.*, and a further sum of 10*l.* for each alien in such vessel, or landed from it within the realm. Aliens *bona fide* employed in the navigation of the vessel are excepted.—§ 1.

The act then goes on to lay down the conditions of residence, which are merely that every alien is required to make a declaration and registry, renewed half yearly, or oftener if required by the secretary of state, of his name, abode, and occupation. Aliens neglecting to make such declaration, or making a false one, are, for every such offence, to forfeit any sum not exceeding 50*l.*, or be imprisoned any time not exceeding six months, at the discretion of two justices.

Policy of the Laws as to Aliens.—The reasons assigned by Mr. Justice Blackstone and others for preventing aliens from acquiring fixed property seem to be very unsatisfactory. In small states there might be grounds, perhaps, for fearing lest the easy admission of aliens to the rights of citizenship should give them an improper bias; but in a country like England, such apprehensions would be quite futile. In this respect the example of Holland seems quite decisive. Notwithstanding the comparatively limited population of that country, it was "the constant policy of the republic to make Holland a perpetual, safe, and secure asylum for all persecuted and oppressed strangers; no alliance, no treaty, no regard for, nor solicitation of any potentate whatever, has at any time been able to weaken or destroy, or make the state recede from protecting, those who have fled to it for their own security and self-preservation."—(*Proposals for amending the Trade of Holland*, printed by authority. Lond. 1751.)

A short residence in the country, and a small payment to the state, was all that was required in Holland to entitle a foreigner to every privilege enjoyed by a native. And

* Historical Remarks on the late Naturalization Bill, 1751; Queries occasioned by the late Naturalization Bill, 1752.

it is of importance to remark, that it has not been so much as insinuated that this liberal conduct was in any instance productive of a mischievous result. On the contrary, all the highest authorities consider it as one of the main causes of the extraordinary progress made by the republic in wealth and commerce. It is said in the official paper just quoted, that "Throughout the whole course of all the persecutions and oppressions that have occurred in other countries, the steady adherence of the republic to this fundamental law has been the cause that many people have not only fled hither for refuge, with their whole stock in ready cash, and their most valuable effects, but have also settled and established many trades, fabrics, manufactures, arts, and sciences, in this country; notwithstanding the first materials for the said fabrics and manufactures were almost wholly wanting in it, and not to be procured but at a great expense from foreign parts." (*Ibid.*)

With such an example to appeal to, we are warranted in affirming that nothing can be more ridiculous than to suppose that any number of foreigners which it is at all likely should ever come to England under the most liberal system, could occasion any political inconvenience; and in all other respects their immigration would be advantageous. A general naturalisation act would, therefore, as it appears to us, be a wise and politic measure. It might be enacted, that those only who had resided three or four years in the country, and given proofs of their peaceable conduct, should be entitled to participate in its advantages.

(Some parts of this article have been borrowed from the *Treatise on Commerce* written for the Society for the Diffusion of Useful Knowledge, by the author of this Work.)

ALKALIES. The distinguishing characters of these bodies are, a strong acrid and powerfully caustic taste; a corrosive action upon all animal matter, destroying its texture with considerable rapidity; exposed to the atmosphere, when in their caustic state, they absorb carbonic acid with great rapidity, and become carbonated (or mild). Their action upon vegetable colours also affords us means by which the presence of an uncombined or carbonated alkali may be detected; the yellow colour of turmeric is changed to a red brown tint when immersed into solutions containing them; the blue colour of the litmus, after being reddened by an acid, is again restored; the infusions of the red cabbage, the violet, and many other purple vegetable colours, are converted to green. Litmus paper reddened by carbonic acid is, however, the most delicate test of the presence of an alkali. With the various acids they also combine, forming the very important and extensive class of compounds generally called salts; a salt being any compound formed by the union of an acid with an alkali or a metallic oxide.

Alkalimetry.—The method by which the value of the alkalies, or carbonated alkalies, is determined, being of considerable importance in a commercial point of view, we shall here treat it somewhat in detail. It is an established fact, that 49 parts by weight of oil of vitriol of the specific gravity 1·8485, are exactly equivalent to the neutralisation of 70 parts by weight of pure carbonate of potash, or 48 of pure potash, or 54 of carbonate of soda, or 32 of soda; and that 70 parts of oil of vitriol will therefore be necessary to neutralise 100 parts of carbonate of potash: hence, by employing a glass tube of about two ounces' capacity, and accurately divided into 100 equal parts, taking 70 grains of oil of vitriol, and diluting it with water, to make the 100 measures complete, every measure of this dilute acid must be equal to a grain of pure carbonate of potash. The per centage of real carbonate of potash existing in any sample of pearlsh may be at once ascertained by taking 100 grains of the sample, dissolving it in hot water, straining, and adding by degrees 100 measures of the test acid above mentioned; the point of neutralisation (when it ceases to affect litmus paper or reddened litmus) being accurately ascertained, the residual acid will give the per centage of impurities: for instance, say that 75 measures of the dilute acid have been employed to render 100 grains of a sample of pearlsh perfectly neutral, then we have ascertained that it contains 25 per cent. impurities. The same process of course must be followed in examining samples of barilla or kelp, except that the alkali contained in them, being carbonate of soda, 90·75 of oil of vitriol must be employed instead of 70. The process recommended by Mr. Faraday, and in which he uses only one test acid, is as follows:—Into a tube about three quarters of an inch in diameter, and nine and a half long, and as cylindrical as possible throughout its whole length, 1,000 grains of water are to be weighed, and the space occupied marked on the tube by a fine file; this space is then divided from above downwards into 100 equal parts. At 33·44, or 76·56 parts from the bottom, an extra line should be made, and soda marked opposite to it; at 48·96 potash should be marked in the same way; at 54·63, carbonate of soda; and at 65, carbonate of potash. A diluted acid is now to be prepared, which shall have a specific gravity 1·127; and this is made by mixing intimately together 19 parts by weight of oil of vitriol, and 81 of water. The method to be followed in the employment of this acid is as follows:—The dilute acid is to be measured in the tube up to the line opposite to which the alkali sought for is marked; if barilla, which contains carbonate of soda, 54·63 measures are to be taken. The 100 measures are then made up by the addition of water, and is then ready for use, following the method before stated.

The alkalies are four in number, namely, ammonia (or volatile alkali), potash (or vegetable alkali), soda (or mineral alkali), and lithia; which last is of so little importance that we shall not treat of it here.

The combinations of these alkalies with the various acids, whenever they form compounds of any importance, will be noticed.

Ammonia, or Spirits of Hartshorn, or Volatile Alkali.—in its uncombined form, is an elastic gaseous body, having a very pungent and suffocating odour, destroys animal life, converts the yellow of turmeric paper to a brown, which, from the volatility of the alkali, is again restored by a gentle heat to its original colour. This gas is rapidly absorbed by water, which takes into solution about 780 times its volume, forming the liquid ammonia, or what is commonly called hartshorn. Ammonia is liberated whenever any of the compounds of this alkali are acted upon by potash, soda, lime, and many other alkaline earths. Lime, from its being the most economical, is generally employed: the best proportions for its preparations are equal weights of sal ammoniac (muriate of ammonia), and fresh slaked lime. When these are introduced into a retort, and heat applied, ammonia is liberated in the gaseous form, and is conducted by a Wetter's safety tube into a vessel of water, by which the gas is instantly absorbed. Muriate of lime remains in the retort: sometimes water is added to the mixture, and then distilled. As thus obtained, it has a specific gravity of 930 or 940, water being equal to 1000. The most concentrated solution of ammonia has the specific gravity 875.

Carbonate of Ammonia, or Volatile Salt, or Subcarbonate of Ammonia.—This salt, which is very much employed in various processes of the arts, was formerly obtained by the action of chalk (carbonate of lime) upon muriate of ammonia; a double decomposition takes place. Carbonic acid and ammonia are sublimed in vapour, and muriate of lime remains in the vessel. A much less expensive process is, however, now followed, namely, from the waste gas liquors obtained in the purification of coal gas; these are evaporated, and the black impure sulphuric acid added. By this means a sulphate of ammonia is formed, and the carbonate procured from it by the action of powdered chalk, as in the former process.

Its uses are principally in forming other compounds of ammonia, as smelling salts; and it is likewise employed rather extensively by pastry-cooks for making light pastry, which is caused by the volatile carbonate of ammonia escaping and raising up the pastry by the heat of the oven. It is entirely dissipated during the baking, so that no ill effect can arise from its use.

Both this compound and the preceding act as violent stimulants on the animal system.

Muriate of Ammonia, or Sal Ammoniac—was formerly brought to this country from Egypt, where it was procured by submitting the soot of camels' dung (there employed for fuel) to sublimation in closed vessels; it is, however, at present manufactured in very large quantities in this country in a variety of ways. The most economical processes are either submitting sulphate of ammonia mixed intimately with muriate of soda (sea salt) to sublimation, or by substituting the bitter of sea water, which consists chiefly of muriate of magnesia, for the sea salt. In the first process a sulphate of soda is formed, and the muriate of ammonia, which, being volatile, rises in the vaporous form, and is condensed in the cool parts of the apparatus: in the latter process, a sulphate of magnesia (Epsom salts) results. It is generally from this salt (muriate of ammonia) that the liquid ammonia is manufactured: it is also employed in tinning and soldering, to preserve the metals from oxidation. It is a semi-transparent, tough salt, having an acrid and cool taste, and is usually met with in the form of hemispherical masses. Sal ammoniac is made at Calcutta, and is thence exported to Great Britain, the United States, and the Arabian and Persian gulfs. In 1834-25, the exports amounted to 114 tons.

Sulphate of Ammonia.—The preparation of the sulphate has been already given under the head of ammonia; it is employed in the manufacture both of the carbonate and muriate.

Acetate of Ammonia.—The spirit of Mindererus is obtained by acting upon the carbonate of ammonia by acetic acid; the carbonic acid escapes with effervescence, and an acetate of ammonia is formed: it is employed in medicine as a febrifuge.

All these salts of ammonia have the following properties;—they are volatile at a low red heat; the fixed alkalies decompose them, combining with their acid, and the ammonia is liberated.

When combined with a fixed acid, such as the boracic or phosphoric, they are decomposed, the ammonia alone being volatilised, and the acid remaining pure. *This process was described for obtaining pure phosphoric acid.*

Potash, or Vegetable Alkali.—The original source of this alkali is in the vegetable kingdom, whence it is derived its name of vegetable alkali. When wood is burnt, and the ashes lixiviated with water, boiled, strained, and evaporated to dryness, an intensely alkaline mass is obtained, which is known by the name of potash, from this process being conducted in iron pots. It is then removed to a reverberatory furnace, and submitted to heat, and a current of air. This burns out extractive matter and other impurities, and the salt assumes a pearly white colour, and is hence called pearlshes. Care should be taken, during this process, that the potashes do not enter into fusion, as this would destroy the full effect of the operation.

Pearlshes.—Pearlshes generally contain about from 60 to 83 or 84 per cent. of pure carbonate of potash. Its uses in manufactures are numerous and important. It is employed in making flint-glass, of which it constitutes about one sixth of the materials employed; in soap-making, especially for the softer kinds of soap: for this purpose, however, it is first rendered caustic by means of lime. In the rectification of spirits, large quantities are employed to combine with the water previously in union with the spirit.

Subcarbonate of Potash, or Salt of Tartar—is used in preparing the subcarbonate of potash of the Pharmacopœia, (carbonate of potash of the chemical nomenclature,) and likewise in rendering hard spring waters soft, and in cleansing substances from grease; it is sometimes called salt of wormwood. When made by the deflagration of two parts of tartar of argol and one of nitre, it is called black flux, and is used extensively in metallurgic operations.

From the subcarbonate of potash the pure and uncombined potash is obtained, by adding an equal weight of fresh burnt lime, previously slaked, and boiling them with half their weight of water. By this process the lime combines with the carbonic acid, and the potash remains in solution in its caustic state; by boiling the clear solution rapidly in iron vessels, and submitting it to fusion, we obtain the fused potash.

It is required perfectly pure for chemical purposes, it is necessary to evaporate in silver vessels, and dissolve in strong alcohol. This takes up the pure potash, and leaves any portion of the subcarbonate that may not have been acted upon by the lime; then the alcohol is to be distilled off, and the potash fused at a red heat, and poured out in its liquid state on a cold slab. As thus procured, it is a white, brittle mass, highly deliquescent, absorbing moisture and carbonic acid rapidly from the atmosphere. When evaporated in iron vessels it has a dirty colour, and lets fall a quantity of oxide of iron, when dissolved in water, from its having acted upon the iron boilers.

Potash acts with great rapidity upon animal substances, destroying their texture, and is on this account employed as a caustic, and was formerly called *lapis infernalis*.

Carbonate (or, in the chemical nomenclature, Bicarbonate) of Potash—is prepared by passing carbonic acid gas through a solution of the subcarbonate: and evaporating at a temperature below 212° , and crystallising. It is used in making effervescing draughts. It loses one proportion of its carbonic acid when heated, and is converted into the subcarbonate.

Sulphate of Potash, or Sal Polychrest, or Vitriolated Tartar—is obtained by submitting the salt, which remains after the manufacture of nitric acid from nitre and sulphuric acid, to a red heat, or by neutralising the excess of acid contained in that salt by subcarbonate of potash.

Bisulphate of Potash, or Sal Enixum.—This is the salt mentioned above, as the residue from the process for obtaining nitric acid. It is employed, in very large quantities, in the manufacture of alum; and also in tinning iron, for pickling, as it is termed; it is sometimes also used as a flux.

Nitrate of Potash, Nitre, or Saltpetre.—This salt, which is of so much importance in every branch of the arts, is found native in many parts of the world, especially in the East Indies. It is obtained from soils composed of decomposing granite, the felspar of which gives rise, as is supposed, to the potash. The nitric acid is not so easily accounted for, except it is by a union of the nitrogen and oxygen gases in the atmosphere taking place in those hot climates; for, from authenticated accounts, no decaying animal or vegetable matter exists in the nitre districts of India. By lixiviation with water the nitre is dissolved from the soil, which is again thrown out into the air, to be washed the following year; so that it is formed continually. These lixiviations are then evaporated; and when of a certain strength, a quantity of common salt separates, which is removed as it falls; and the nitre is then crystallised and imported to this country, always containing a certain quantity of impurities, which are deducted in the purchase of large quantities of the article, being termed its refraction. It is generally used for the manufacture of gunpowder and pure nitric acid, refined or re-crystallised.

Nitre may be also made artificially, in beds of decaying vegetable or animal substances, mixed with old mortar, or other refuse calcareous earth; these are watered occasionally, too much moisture being hurtful; after a certain period, depending on the rapidity with which the process has gone on, the whole is submitted to lixiviation together with wood-ashes, which contain subcarbonate of potash, and which de-

composes any nitrate of lime formed, of which there is generally a considerable quantity. After the lixiviation is complete, which takes some time, the solution is separated and boiled down; the salt separates as in the other process, and the nitre is then crystallised. It was from this source that the whole of the nitre, nearly, employed by the French during the long protracted war with the continental powers, was obtained.

Nitre has a cold, penetrating, and nauseous taste; enters into igneous fusion at a gentle heat, and is then moulded into round cakes called sal prunella. It is employed in the manufacture of nitric acid; of gunpowder, which is composed of 75 parts by weight of nitre, 16 of charcoal, and 9 of sulphur (the nitre for this purpose should be of great purity); and in the manufacture of oil of vitriol: as a flux it is one of the most powerful we possess; it is also used for the preservation of animal food, and in making frigorific mixtures: 1 oz. of nitre dissolved in 5 oz. of water lowers its temperature 15 degrees of Fahrenheit's thermometer. — (See SALTPETRE.)

Oxalate and Binoxalate of Potass. — The binoxalate of potass, or salt of lemon, or sorrel, by both which last names it is very commonly known, is procured from the juice of the common sorrel (*Rumex Acetosa*), or the wood sorrel (*Oxalis Acetosella*), by crystallisation, after the feculent matter has been separated by standing a few days. Its chief uses are, in removing ink spots or iron moulds; and also as a refreshing beverage when mixed with sugar and water.

The neutral oxalate is obtained from this salt by combining the excess of acid which it contains with a solution of subcarbonate of potass. Is very much used in chemistry, as the best test of the presence of lime.

Tartrate and Bitartrate of Potass. — Bitartrate of potass, or cream of tartar, is, when in its crude and impure state, called argol, and is deposited in the interior of wine casks during fermentation, and from this source the whole of the cream of tartar is obtained. It is generally of a very dark brown colour, but may be purified and rendered perfectly white by solution and crystallisation. It is employed very extensively in dyeing, hat-making, and in the preparation of tartaric acid, and many of the compounds of tartaric acid, as tartar emetic, soluble tartar (tartrate of potass): when heated to redness it is converted into carbonate of potass and charcoal; mixed with half its weight of nitre and thrown into a red hot crucible it forms the black flux, and with its own weight of nitre the white flux, both of which are very much employed in metallurgic operations. The tartrate is made by the addition of subcarbonate of potass to a solution of the bitartrate until perfectly neutral: it is used in medicine as a mild purgative.

Ferrocyanate or Prussiate of Potass. — This salt is obtained by the action of subcarbonate of potass, at a low red heat, upon refuse animal matter, such as hoofs, horns, skin, &c., in the proportion of two of subcarbonate, to four or five of the animal matter. But the process recommended by M. Gautier is preferable; he finds, that when animal matter is heated with nitre, it yields a much larger quantity of the ferropussiate than when either potass or subcarbonate of potass are employed; the proportions he finds most economical are, 1 part by weight of nitre, 3 parts of dry blood, and iron scales or filings equal to a fiftieth of the blood employed.

The coagulum of blood is mixed intimately with the nitre and iron filings, and dried by exposure to the air; they are then submitted to a very low red heat, in deep iron cylinders, as long as vapours continue to be liberated; when cold, the contents are dissolved in 12 or 15 times their weight and strained. On evaporation, till of the specific gravity 1.284, and allowing it to cool, a large quantity of bicarbonate of potass crystallises, and by further evaporation till of the specific gravity 1.306, the ferropussiate of potass crystallises on cooling. This is to be recrystallised. It is a beautiful yellow salt, very tough, having a tenacity similar to spermaceti, and is decomposed at a red heat. It is employed very extensively in dyeing blues, and in calico printing; also in the manufacture of Prussian blue, which is a compound of the ferropussic acid and oxide of iron, prepared by adding 1 part of the ferropussiate of potass dissolved in water, to 1 part of coppers, and 4 parts of alum in solution.

Chromate of Potass. — This salt is obtained from the native chromate of iron by the action of nitre at a full red heat in equal proportions. By solution, filtration, and evaporation, a beautiful lemon-yellow coloured salt results. It is very much employed in dyeing, calico printing, and calico making, from its producing bright yellow precipitates with solutions of lead.

Bichromate of Potass — is prepared from the above-mentioned salt, by the addition of nitric acid to the yellow solution obtained from the heated mass by the action of water; on evaporating this, a dark red coloured salt crystallises, which is the bichromate. This is also very largely employed by the calico printers, and when mixed in solution with nitric acid, possesses the property of destroying vegetable colours; on this account it is of great importance, as it at the same time removes a vegetable colour, and forms a base for a yellow dye.

Chlorate or Hyperoxymuriate of Potass. — The preparation of this salt is attended with some little difficulty, and requires a great deal of nicety. It is obtained by passing a current of chlorine gas through a solution of caustic potass; then boiling and evaporating; the first salt that separates is the chlorate of potass; and by further evaporation, muriate of potass is obtained. It is used in making matches for instantaneous light boxes, which are prepared by first dipping the wood in melted sulphur, and then into a thin paste, formed of 3 parts chlorate of potass, 2 parts starch, and a little vermilion; with sulphur it forms a very explosive compound, generally employed for filling the percussion caps of fowling-pieces.

Soda, or Mineral Alkali. — The sources of this alkali in nature are various. It is obtained in combination with carbonic acid, when plants which grow by the sea-side are burnt. The ashes thus obtained are called barilla and kelp; and also in some countries it is found as an efflorescence upon the surface of the earth, and is called nitrum or natron; this occurs particularly in Egypt and South America. Trona is also another native carbonate of soda, and is exported from Tripoli. In combination with muriatic acid it is also found in immense abundance, forming the rock salt, and sea salt, or muriate of soda. It is obtained from the carbonate exactly in the same way as potass is obtained from its carbonate, namely, by boiling it with fresh burnt lime previously slaked, decanting the clear solution, and evaporating and fusing. It is a white brittle substance, and by exposure to the air becomes converted into a dry carbonate. Its uses in the arts and manufactures are of considerable importance. In soap-making it is employed in very large quantities, and for this purpose is generally procured from barilla or kelp, by mixing them with lime, and by the infusion of water procuring a caustic soda ley; this is mixed with oil and fatty matters in various proportions, and boiled; the saponification of the fatty matter takes place, and the soap formed rises to the surface; the ley is then drawn from beneath, and fresh leys added, until the soap is completely free from oil; it is then allowed to dry. Soda is also employed in the manufacture of plate, crown, and bottle glass, though for this purpose it is generally in the form of carbonate or sulphate.

Subcarbonate of Soda. (In the chemical nomenclature it is called carbonate.) — This is generally procured from barilla, which contains about from 16 to 24 per cent. Barilla is procured by incinerating the *salsola soda*, and other sea-side plants; it is made in large quantities on the coast of Spain. Kelp is another impure carbonate of soda, but does not contain more than 4 or 5 per cent.; it is the ashes obtained from sea weeds by incineration, and is made on the northern shores of Scotland. From these, the crystallised carbonate (or subcarbonate, as it is more frequently called) is made by the addition of a small quantity of water, boiling, straining, evaporating, and skimming off the common salt as it forms on the surface; on cooling, the subcarbonate of soda crystallises. Another method is by heating the sulphate of soda with carbonate of lime and charcoal, and then dissolving out the soluble carbonate; also, by the action of carbonate of potass (pearlash) upon solutions of sea salt. — (See BARILLA and KELP.)

Bicarbonate of Soda — is procured by driving a current of carbonic acid gas through solutions of the carbonate, and then evaporating at a temperature below 212° Fahrenheit; it is chiefly employed in making soda water powders. This is the carbonate of soda of the Pharmacopœia. By the application of a red heat it loses carbonic acid, and is converted into the subcarbonate.

Sulphate of Soda, or Glauber Salts.—This salt, which has received the name of Glauber, from its discoverer, is the residue of a great many chemical processes; for instance, when muriate of soda is acted upon by oil of vitriol, muriatic acid and sulphate of soda result; in making chlorine gas for the manufacture of the chloride of lime, or bleaching powder, sulphate of soda and sulphate of manganese result; the materials employed being sea salt, sulphuric acid (oil of vitriol), and black oxide of manganese; also, in the preparation of acetic acid from the acetate of soda, and in the preparation of muriate of ammonia from sea salt and sulphate of ammonia. Sulphate of soda is a colourless, transparent salt, effloresces readily when exposed to the air, and becomes converted into a dry powder; it has a cold, bitter taste. It is used for the preparation of carbonate of soda, and as a medicine. It is found native in some countries, particularly in Persia and South America—frequently as an efflorescence upon new walls.

Nitrate of Soda.—This salt is found native in some parts of the East Indies, and is called, from its square form, cubic nitre; it is, however, very little used.

Muriate of Soda, or Sea Salt.—This compound is found in immense quantities in the earth, and is called from this circumstance rock salt, or sal gem. The mines of Cheshire and Droitwich, in this country, and those in Poland, Hungary, and Spain, and many others, afford immense quantities of this compound. It is also obtained by the evaporation of sea water, both spontaneously in pits formed for the purpose, and in large iron boilers; the uncrystallisable fluid is called the bitter; basket salt is made by placing the salt after evaporation in conical baskets, and passing through it a saturated solution of salt, which dissolves and carries off the muriate of magnesia or lime. Pure salt should not become moist by exposure to the air; it decrepitates when heated; it is employed for the preparation of muriatic acid, carbonate of soda, muriate of ammonia, and many other operations; also in glazing stone-ware, pottery, &c.; and from its great antiseptic properties, is used largely for the preservation of animal food; as a flux also in metallurgy.

Borate of Soda, or Borax.—This salt is found in Thibet and Persia, deposited from saline lakes; it is called tincal, and is imported into this country, where it is purified by solution; the fatty matter with which the tincal is always coated being removed, and the solution evaporated and crystallised: its principal uses are as a flux, from its acting very powerfully upon earthy substances.

ALKANET, OR ANCHUSA (Ger. *Orkanet*; Du. *Ossetong*; Fr. *Orcanette*; It. *An-cusa*; Sp. *Arcaneta*), a species of bugloss (*Anchusa tinctoria* Lin.). It has been cultivated in England; but is found of the finest quality in Siberia, Spain, and more particularly in the south of France, in the vicinity of Montpellier. The roots of the plant are the only parts that are made use of. When in perfection, they are about the thickness of the finger, having a thick bark of a deep purplish red colour. This, when separated from the whitish woody pith, imparts a fine deep red to alcohol, oils, wax, and all unctuous substances. To water it gives only a dull brownish hue. It is principally employed to tint pomatums and unguents, wax used in the making of fancy candles, oils employed in the dressing of mahogany, rose-wood, &c. The alkanet brought from Constantinople yields a more beautiful but less permanent dye than that of France.—(*Lewis's Mat. Med.*; *Maguen, Dictionnaire des Productions.*)

The duty, which was previously very oppressive, was reduced in 1832 to 2s. a cwt. In that year it produced 1,787l. 4s. 8d. This, supposing it to have been all charged with the 2s. duty, shows a consumption of 17,872 cwt. The price varies from 27s. to 32s. a cwt.

ALLOWANCES, TARES, &c. In selling goods, or in paying duties upon them, certain deductions are made from their weights, depending on the nature of the packages in which they are enclosed, and which are regulated in most instances by the custom of merchants, and the rules laid down by public offices. These allowances, as they are termed, are distinguished by the epithets *Draft*, *Tare*, *Trett*, and *Cloff*.

Draft is a deduction from the original or gross weight of goods, and is subtracted before the tare is taken off.

Tare is an allowance for the weight of the bag, box, cask, or other package, in which goods are weighed.

Real or open tare is the actual weight of the package.

Customary tare is, as its name implies, an established allowance for the weight of the package.

Computed tare is an estimated allowance agreed upon at the time.

Average tare is when a few packages only among several are weighed, their mean or average taken, and the rest tared accordingly.

Super-tare is an additional allowance, or tare, where the commodity or package exceeds a certain weight.

When tare is allowed, the remainder is called the nett weight; but if trett be allowed, it is called the *suttle weight*.

Trett is a deduction of 4 lbs. from every 104 lbs. of *suttle weight*.

This allowance, which is said to be for dust or sand, or for the waste or wear of the commodity, was formerly made on most foreign articles sold by the pound *avoirduois*; but it is now nearly discontinued by merchants, or else allowed in the price. It is wholly abolished at the East India warehouses in London; and neither trett nor draft is allowed at the Custom-house.

Cloff, or *Clough*, is another allowance that is nearly obsolete. It is stated in arithmetical books to be a deduction of 2 lbs. from every 3 cwt. of the *seconduttle*; that is, the remainder after trett is subtracted; but merchants, at present, know *clloff* only as a small deduction, like *draft*, from the original weight, and this only from two or three articles.—(See *Kelly's Cambist*, art. "London.")

For an account of the tares and allowances at London, see **TARE**; for the tares and allowances at the great foreign trading towns, see their names.

ALMONDS (Ger. *Mandeln*; Du. *Amandelen*; Fr. *Amandes*; It. *Mandorli*; Sp. *Al-mendra*; Port. *Amendo*; Rus. *Mindal*; Lat. *Amygdale amara, dulces*), a kind of medicinal fruit, contained in a hard shell, that is enclosed in a tough sort of cotton skin. The tree (*Amygdalus communis*) which produces this fruit nearly resembles the peach both in leaves and blossoms; it grows spontaneously only in warm countries, as Spain, and particularly Barbary. It flowers early in the spring, and produces fruit in August. Almonds are of two sorts, sweet and bitter. They are not distinguishable from each other but by the taste of the kernel or fruit. "The Valentia almond is sweet, large, and flat-pointed at one extremity, and compressed in the middle. The Italian almonds are not so sweet,

smaller, and less depressed in the middle. The Jordan almonds come from Malaga, and are the best sweet almonds brought to England. They are longer, flatter, less pointed at one end and less round at the other, and have a paler cuticle than those we have described. The sweet almonds are imported in mats, casks, and boxes; the bitter, which come chiefly from Mogadore, arrive in boxes."—(*Thomson's Dispensatory*.)

Duties on Almonds.—Previously to 1832, almonds were among the most grossly overtaxed articles in the British tariff; but the subjoined statement shows that the duties were then materially reduced. It further appears from it, that though the duty on bitter almonds in 1832 amounted to only about one eighth part of its amount in 1831, the revenue derived from them did not fall off more than about half, showing that the consumption had increased in a *fourfold* proportion! The revenue from Jordan almonds in 1831 was 7,830*l.*; and in 1832, 5,092*l.*; though the duty in the latter year was less than half what it had been in the former. The results of the reduction of the duty on other sorts of almonds are exactly similar. This, therefore, is a striking instance of the beneficial influence of reasonable duties. The fair presumption is, that in a few years the revenue from almonds, under the present moderate duties, will be much greater than it has ever been under the high duties.

An Account of the different Descriptions of Almonds imported into the United Kingdom in the Years 1831 and 1832, the Rates of Duty thereon, the Produce of the Duties, with the Countries from whence the Almonds were brought, and specifying the Quantities brought from each.—(Obtained from the Custom-house for this Work.)

Countries from which imported.	Quantities imported.					
	Bitter Almonds.		Jordan Almonds.		Almonds of other Sorts.	
	1831.	1832.	1831.	1832.	1831.	1832.
	<i>Cwt. qrs. lbs.</i>	<i>Cwt. qrs. lbs.</i>	<i>Cwt. qrs. lbs.</i>	<i>Cwt. qrs. lbs.</i>	<i>Cwt. qrs. lbs.</i>	<i>Cwt. qrs. lbs.</i>
Germany - - -	- - -	22 2 5	- - -	- - -	103 3 2	5 0 8
The Netherlands - -	- - -	21 2 24	- - -	- - -	- - -	0 1 9
France - - -	56 1 22	43 1 24	- - -	- - -	550 0 22	549 1 12
Portugal, Azores, and Madeira - - -	1 2 24	- - -	1 2 10	0 1 8	331 2 25	339 3 2
Spain - - -	1 3 6	2 2 16	2,361 2 3	1,383 3 11	2,618 2 10	1,835 3 17
Gibraltar - - -	193 3 7	- - -	130 0 23	0 0 18	232 0 22	86 1 12
Italy - - -	22 2 6	18 2 24	0 2 0	0 0 2	151 3 15	140 0 5
Malta - - -	- - -	- - -	0 1 5	0 0 6	0 0 27	- - -
Turkey - - -	- - -	- - -	- - -	- - -	0 0 13	- - -
Tripoli, Barbary, and Morocco - - -	3,115 3 24	2,697 0 21	- - -	- - -	5,138 2 11	6,018 3 15
Cape of Good Hope - -	- - -	- - -	- - -	- - -	0 0 6	0 0 14
East Indies - - -	- - -	- - -	- - -	- - -	1 0 23	0 1 24
United States of America - -	- - -	101 3 13	- - -	- - -	- - -	- - -
Isles of Guernsey, Jersey, and Man - - -	- - -	- - -	- - -	1 1 27	7 0 1	25 3 14
Total -	3,392 1 5	2,908 0 15	2,494 0 13	1,335 3 16	9,135 2 9	9,002 0 20
Rates of Duty per Cwt.						
	<i>£ s. d.</i>	<i>£ s. d.</i>	<i>£ s. d.</i>	<i>£ s. d.</i>	<i>£ s. d.</i>	<i>£ s. d.</i>
From Foreign Countries	1 11 8	0 4 0	4 15 0	2 0 0	2 7 6	1 0 0
From British Possessions	0 15 10	0 4 0	2 7 6	1 0 0	2 7 6	1 0 0
Nett produce of the Duties	2,260 6 2	1,068 17 1	7,830 5 11	5,092 0 6	7,850 17 6	5,466 5 7

Almonds were worth, in bond, in the London market, in August 1833, Jordan, 7*s.* to 10*s.* per cwt.; Barbary (bitter), 3*l.s.* per ditto; Valencia (sweet), 7*½s.* to 7*s.* per ditto.

ALOES (Du. *Aloe*; Fr. *Aloés*; Ger. and Lat. *Aloe*; Rus. *Sabir*; Sp. *Aloè*; Arab. *Mucibar*), a bitter, gummy, resinous, inspissated juice, obtained from the leaves of the plant of the same name. There are four sorts of aloes met with in commerce; viz. *Socotrine*, *Hepatic*, *Caballine*, and *Cape*.

1. *Socotrine*—so called from the island of Socotra, in the Indian Ocean, not very distant from Cape Guardafui, where the plant (*Aloe spicata*), of which this species is the produce, grows abundantly. It is in pieces of a reddish brown colour, glossy as if varnished, and in some degree pellucid. When reduced to powder, it is of a bright golden colour. Its taste is extremely bitter; and it has a peculiar aromatic odour, not unlike that of the russet apple decaying. It softens in the hand, and is adhesive; yet is sufficiently pulverulent. It is imported by way of Smyrna and Alexandria, in chests and casks, but is very scarce in England.

2. *Hepatic*.—The real hepatic aloes, so called from its liver colour, is believed to be the produce of the *Aloe perfoliata*, which grows in Yemen in Arabia, from which it is exported to Bombay, whence it finds its way to Europe. It is duller in the colour, bitterer, and has a less pleasant aroma than the Socotrine aloes, for which, however, it is sometimes substituted. Barbadoes aloes, which is often passed off for the hepatic, is the produce of the *Aloe vulgaris*. It is brought home in calabashes, or large gourd shells, containing from 60 to 70 lbs. It is dusker in its hue than the Bombay, or real hepatic aloes, and the taste is more nauseous, and intensely bitter. The colour of the powder is a dull olive yellow.

3. *Caballine*, or *Horse*, *Aloes* seems to be merely the coarsest species or refuse of the Barbadoes aloes. It is used only in veterinary medicine; and is easily distinguished by its rank fœtid smell.

4. *Cape Aloes* is the produce of the *Aloe spicata*, which is found in great abundance in the interior of the Cape colony, and in Melinda. The latter furnishes the greater part of the extract sold in Europe under the name of Socotrine aloes. The odour of the Cape aloes is stronger and more disagreeable than that of the Socotrine; they have, also, a yellower hue on the outside; are less glossy, softer, and more pliable; the colour of the powder is more like that of gamboge than that of the true Socotrine aloes.—(*Ainslie's Mat. Indica*; *Thomson's Dispensatory* and *Mat. Medica*.)

Last year the duty on aloes was reduced to 2*l.* per lb. on those from a British possession, and to 8*d.* on those from a foreign country. The duty produced 1,810*l.* 5*s.* 2*d.* of nett revenue; but as the old rates of duty existed during a part of the year, it does not afford the means of determining the consumption.

ALOES-WOOD (Ger. *Aloeholz*; Du. *Aloëhout*, *Paradyshout*; Fr. *Bois d'Aloës*; It. *Legno di Aloe*; Sp. *Aloë chino*; Lat. *Lignum Aloes*; Sans. *Aguru*; Malay, *Agila*; Siam. *Kisna*), the produce of a large forest tree, to be found in most of the countries between China and India, from the 24th degree of north latitude to the equator.

It seems to be the result of a diseased action confined to a small part of a few trees, of which the rest of the wood is wholly valueless. It appears to be more or less frequent according to soil and climate, and from the same causes to differ materially in quality. It is produced both in the greatest quantity and perfection in the countries and islands on the east coast of the Gulf of Siam. This article is in high repute for fumigations, and as incense, in all Hindu, Mohammedan, and Catholic countries. It formerly brought a very high price, being at one time reckoned nearly as valuable as gold. It is now comparatively cheap, though the finest specimens are still very dear. The accounts of this article in most books, even of good authority, are singularly contradictory and inaccurate. This is more surprising, as La Loubère has distinctly stated, that it consisted only of "*certaines endroits corrompus dans des arbres d'une certaine espèce. Toute arbre de cette espèce n'en a pas; et ceux qui en ont, ne les ont pas tous en même endroit.*" (Royaume de Siam, t. i. p. 45. 12mo ed.) The difficulty of finding the trees which happen to be diseased, and of getting at the diseased portion, has given rise to the fables that have been current as to its origin. The late Dr. Roxburgh introduced the tree which yields this production into the Botanical Garden at Calcutta, from the hills to the eastward of Sylhet, and described it under the name of *Aquilaria Agalocha*.

ALUM (Ger. *Alaun*; Du. *Aluin*; Fr. *Alun*; It. *Allume*; Sp. *Allumbre*; Rus. *Kwassü*; Lat. *Alumen*; Arab. *Sheb*), a salt of great importance in the arts, consisting of a ternary compound of *aluminum*, or pure argillaceous earth, potass, and sulphuric acid. Alum is sometimes found native; but by far the greater part of that which is met with in commerce is artificially prepared. The best alum is the Roman, or that which is manufactured near Civita Vecchia, in the Papal territory. It is in irregular, octahedral, crystalline masses, about the size of a walnut, and is opaque, being covered on the surface with a farinaceous efflorescence. The Levant, or Roch alum, is in fragments, about the size of the former, but in which the crystalline form is more obscure; it is externally of a dirty rose-colour, and internally exhibits the same tinge, but clearer. It is usually shipped for Europe from Smyrna; but it was anciently made at Roccha, or Edessa, in Syria; and hence its name, Roch alum. English alum is in large, irregular, semi-transparent, colourless masses, having a glassy fracture; not efflorescent, and considerably harder than the others. It is very inferior to either the Roman or Roch alum. The principal use of alum is in the art of dyeing, as a mordant for fixing and giving permanency to colours which otherwise would not adhere at all, or but for a very short time; but it is also used for a great variety of other purposes.

Beckmann has shown (*History of Inventions*, vol. i. art. "Alum") that the ancients were unacquainted with alum, and that the substance which they designated as such was merely vitriolic earth. It was first discovered by the Orientals, who established alum works in Syria in the thirteenth or fourteenth century. The oldest alum works in Europe were erected about the middle of the fifteenth century. Towards the conclusion of the reign of Queen Elizabeth, Sir Thomas Chaloner established the first alum work in England, near Whitby, in Yorkshire, where the principal works of the sort in this country are still carried on. There is a large alum work at Hurlt, near Paisley. Alum is largely manufactured in China, and is thence exported to all the western Asiatic countries. In 1831, 11,779 piculs (785 tons) were exported from Canton.

AMBER (Ger. *Bernstein*; Du. *Barnsteen*; Da. *Bernsteen*, *Rav.*; Fr. *Ambre jaune*; It. *Ambra gialla*; Sp. *Ambar*; Rus. *Jantar*; Pol. *Bursztyn*; Lat. *Succinum*, *Electrum*), a brittle, light, hard substance, usually nearly transparent, sometimes nearly colourless, but commonly yellow, or even deep brown. It has considerable lustre. Specific gravity 1·065. It is found in nodules or rounded masses, varying from the size of coarse sand to that of a man's hand. It is tasteless, without smell, except when pounded or heated, when it emits a fragrant odour. It is highly electric. Most authors assert that amber is bituminous; but Dr. Thomson states, that "it is undoubtedly of a vegetable origin; and though it differs from resins in some of its properties, yet it agrees with them in so many others, that it may without impropriety be referred to them." — (*Chemistry*, vol. iv. p. 147. 5th ed.)

Pieces of amber occasionally enclose parts of toads and insects in their substance, which are beautifully preserved. It is principally found on the shores of Pomerania and Polish Prussia; but it is sometimes dug out of the earth in Ducal Prussia. It is also met with on the banks of the river Giaretta, in Sicily. Sometimes it is found on the east coast of Britain, and in gravel pits round London. The largest mass of amber ever found was got near the surface of the ground in Lithuania. It weighs 18 lbs., and is preserved in the royal cabinet at Berlin. Most of the amber imported into this country comes from the Baltic, but a small quantity comes from Sicily. Amber was in very high estimation among the ancients, but is now comparatively neglected.

AMBER-GRIS, OR AMBER-GREASE (Ger. *Amber*; Du. *Amber*; Fr. *Amber-gris*; It. *Ambra-grigia*; Sp. *Ambar-gris*; Lat. *Ambra*, *Ambra grisea*), a solid, opaque, generally ash-coloured, fatty, inflammable substance, variegated like marble, remarkably light, rugged and uneven in its surface, and has a fragrant odour when heated; it does not effervesce with acids, melts freely over the fire into a kind of yellow resin, and is hardly soluble in spirit of wine. It is found on the sea-coast, or floating on the sea, near the coasts of India, Africa, and Brazil, usually in small pieces, but sometimes in masses of 50 or 100 lbs. weight. "Various opinions have been entertained respecting its origin,

Some affirmed that it was the concrete juice of a tree, others thought it a bitumen; but it is now considered as pretty well established that it is a concretion formed in the stomach or intestines of the *Physeter macrocephalus*, or spermaceti whale."—(*Thomson's Chemistry*.) Ambergris ought to be chosen in large pieces, of an agreeable odour, entirely grey on the outside, and grey with little black spots within. The purchaser should be very cautious, as this article is easily counterfeited with gums and other drugs.

AMETHYST (Ger. *Amethyst*; Fr. *Amethyste*; It. *Amatista*; Sp. *Ametisto*; Lat. *Amethystus*), a precious stone, of which there are two species differing widely in quality and value.

The *Oriental amethyst* is a gem of the most perfect violet colour, and of extraordinary brilliancy and beauty. It is said to be as hard as the sapphire or ruby, with which it also corresponds in its form and specific gravity—(see **SAPPHIRE**), differing in colour merely. It has been met with in India, Persia, Siam, and other countries; but it is exceedingly scarce. That found in India is said by Pliny to be the best. (*Principatum amethysti Indicæ tenent*.—Nat. Hist. lib. xxxvii. cap. 9.) Mr. Mawe says he had rarely seen an oriental amethyst offered for sale, unless small and inferior in colour. Mr. Hope, the author of *Anastasius*, had in his cabinet the finest gem of this sort in Europe. This exquisite specimen exceeds an inch in its greatest diameter; in daylight it exhibits the most beautiful violet colour, while by candle-light it is a decided blue.

The *Occidental amethyst* is merely coloured crystal or quartz.—“When perfect, its colour resembles that of the violet, or purple grape; but it not unfrequently happens that the tinge is confined to one part of the stone only, while the other is left almost colourless. When it possesses a richness, clearness, and uniformity of hue, it is considered a gem of exquisite beauty; and as it occurs of considerable size, it is suited to all ornamental purposes. In specific gravity and hardness it bears no comparison with the oriental amethyst; it is also inferior in beauty and lustre; though I have often seen the common amethyst offered for sale as oriental. Brazil, Siberia, and Ceylon produce very fine amethysts: they are found in rolled pieces in the alluvial soil, and finely crystallised in fissures of rock. From the first of these localities, they have lately been imported in such quantities, as considerably to diminish their value; but as they are the only coloured stones, except garnets, that are worn with mourning, they still retain, when perfect, a distinguished rank among the precious gems. The present price of inferior light-coloured stones, in the rough state, is about 20s. per pound, whilst those of good quality sell at 10s. or 12s. per ounce. Amethysts calculated for brooches or seals may be purchased at from 15s. to two or three guineas each, for which, ten years ago, treble that sum would have been given.”—(*Mawe on Diamonds*, 2d ed. pp. 115–117.)

AMIANTHUS, ASBESTOS, OR MOUNTAIN FLAX, a mineral of which there are several varieties, all more or less fibrous, flexible, and elastic. It is inconsumable by a high degree of heat; and in antiquity the art was discovered of drawing the fibres into threads, and then weaving them into cloth. Pliny says that he had seen napkins made of this substance, which, when soiled, were thrown into the fire, and that they were better cleaned by this means than they could have been by washing! Hence it obtained from the Greeks the name of *Αμιαντος* (undefiled). Its principal use, as stated by Pliny, was to wrap the bodies of the dead previously to their being exposed on the funeral pile, that the ashes of the corpse might not be mixed with those of the wood. And in corroboration of this statement we may mention, that in 1702, a skull, some calcined bones, and a quantity of ashes, were found at Rome, in a cloth of amianthus nine Roman palms in length by seven in width. Its employment in this way was, however, confined to a few of the very richest families, incombustible cloth being very scarce, and bringing an enormously high price. *Rarum inventu, difficile textu propter brevitatem. Cum inventum est, æquat pretia excellentium margaritarum*.—(Plin. Hist. Nat. lib. xix. cap. 1.) The disuse of the practice of cremation, or of burning the dead, caused the manufacture of amianthine cloth to be neglected. Several moderns have, however, succeeded in making it; but, if it be not lost, the art is now rarely practised.—(For further particulars, see *Rees's Cyclopædia*.)

AMMONIACUM (Fr. *Gomme Ammoniaque*; It. *Gomma Ammoniaco*; Sp. *Goma Ammoniaco*; Lat. *Ammoniacum*; Arab. *Feshook*), a concrete resinous juice obtained from a plant resembling fennel, found in the north of Africa, Arabia, Persia, the East Indies, &c. Pliny says that it derived its name from its being produced in the vicinity of the temple of Jupiter Ammon in Africa.—(*Hist. Nat. lib. xii. cap. 23.*) It has a faint but not ungrateful smell; and a bitter, nauseous, sweet taste. The fragments are yellow on the outside and white within, brittle, and break with a vitreous fracture; their specific gravity is 1.207. The best ammoniacum is brought from Persia by Bombay and Calcutta, packed in cases and chests. It is in large masses, composed of small round fragments or tears; or in separate dry tears, which is generally considered a sign of its goodness. The tears should be white internally and externally, and free from seeds or other foreign substances. Reject that which is soft, dark-coloured, and foul. It is used principally in the materia medica, and the quantity imported is but small.—(*Rees's Cyclopædia*; *Thomson's Dispensatory*; *Milburn's Orient. Com. &c.*)

AMMONIAC (SAL). See **ALKALIES** (*Muriate of Ammonia*).

AMMUNITION, a term expressive of the various implements used in war.

No ammunition can be imported into the United Kingdom by way of merchandise, except by licence from his Majesty, and such licence is to be granted for furnishing his Majesty's stores only, under penalty of forfeiture.—(6 Geo. 4. c. 107.) His Majesty may forbid, by order in council, the exportation of any saltpetre, gunpowder, or any sort of

ammunition. Any master of a vessel exporting ammunition when so forbidden, shall for every such offence forfeit 100*l*. —(29 *Geo.* 2. c. 16.)

AMSTERDAM, the principal city of Holland, situated on the Y, an arm of the Zuyder Zee, in lat. 52° 25' N., and long. 4° 40' E. From 1580 to 1750, Amsterdam was, perhaps, the first commercial city of Europe; and though her trade has experienced a great falling off since the last-mentioned epoch, it is still very considerable. In 1785, the population is said to have amounted to 235,000; in 1814, it had declined to 180,000, but at present it exceeds 200,000. The harbour is spacious and the water deep; but on account of a bank (the Pampus) where the Y joins the Zuyder Zee, large vessels going or coming by that sea are obliged to load and unload a part of their cargoes in the roads. The navigation of the Zuyder Zee is also, by reason of its numerous shallows, very intricate and difficult; and as there were no hopes of remedying this defect, it became necessary to resort to other means for improving the access to the port. Of the various plans suggested for this purpose, the preference was given to the scheme for cutting a canal capable of admitting the largest class of merchantmen, from the north side of the port of Amsterdam to Newdiep, opposite to the Texel, and a little to the east of the Helder. This canal has fully answered the views of the projectors, and has proved of signal service to Amsterdam, by enabling ships to avoid the Pampus, as well as the difficult navigation of the Zuyder Zee, where they were frequently detained for three weeks, and to get to Newdiep without any sort of risk in less than 24 hours. The canal was begun in 1819, and completed in 1825. The ground between its extremities being nearly level, it has only a lock at each end; and the dues and charges on account of towing, &c. are very moderate. At Newdiep the water is deeper than in any other port on the coast of Holland, and ships are there in the most favourable position for getting expeditiously to sea. — (See CANALS.) The imports principally consist of sugar, coffee, spices, tobacco, cotton, tea, indigo, cochineal, wine and brandy, wool, grain of all sorts, timber, pitch and tar, hemp and flax, iron, hides, linen, cotton and woollen stuffs, hardware, rock salt, tin plates, coal, dried fish, &c. The exports consist partly of the produce of Holland, partly of the produce of her possessions in the East and West Indies and other tropical countries, and partly of commodities brought to Amsterdam, as to a convenient *entrepôt*, from different parts of Europe. Of the first class are cheese and butter (very important articles), madder, clover, rape, hemp, and linseeds, rape and linseed oils, Dutch linen, &c. Geneva is principally exported from Schiedam and Rotterdam; oak bark principally from the latter. Of the second class are spices, Mocha and Java coffee; sugar of Java, Brazil, and Cuba; cochineal, indigo, cotton, tea, tobacco, and all sorts of Eastern and colonial products. And of the third class, all kinds of grain, linens from Germany, timber and all sorts of Baltic produce; Spanish, German, and English wools; French, Rhenish, and Hungarian wines, brandy, &c. The trade of Amsterdam may, indeed, be said to comprise every article that enters into the commerce of Europe. Her merchants were formerly the most extensive dealers in bills of exchange. And though London be now, in this respect, far superior to Amsterdam, the latter still enjoys a respectable share of this business.

The Bank of the Netherlands was established at Amsterdam in 1814. It is not, like the old Bank of Amsterdam, which ceased in 1796, merely a bank of deposit, but a bank of deposit and circulation formed on the model of the Bank of England. — (See BANKS, FOREIGN.)

For an account of the Dutch fisheries, see the articles HERRING FISHERY and WHALE FISHERY.

Ships entering the Port of Amsterdam during the three Years ending with 1831, specifying the Countries whence they came.

Countries.	1829.	1830.	1831.
	Ships.	Ships.	Ships.
Ports of Norway and North Sea	496	788	601
Baltic and Archangel	1,134	801	565
Mediterranean, France, Spain, and Portugal	113	105	99
South America	7	10	10
North America	46	57	40
West Indies	79	95	77
Great Britain	82	114	209
East Indies and China	18	26	23
Total	1,975	1,996	1,624

There are no means of ascertaining the tonnage and the crews of these vessels. About 220 or 230 large ships belong to Amsterdam; they are employed in the East and West India trades, and in trading to the Baltic, the Mediterranean, &c. There is comparatively little coasting trade at Amsterdam, the communication with most other ports in the vicinity being principally kept up by canals, and that with Friesland by regular packets. The total number of ships of all sorts annually entering the port amounts, at an average, to about 2,200.

Account of some of the principal Articles, specifying their Quantities and Values, imported into Amsterdam by Sea during the Years 1829, 1830, and 1831.

Denomination of Merchandise.	Description of Package.	1829.			1830.			1831.		
		Quantity.	Value in Dutch Money.	Value in Sterling.	Quantity.	Value in Dutch Money.	Value in Sterling.	Quantity.	Value in Dutch Money.	Value in Sterling.
Coffee, East India	B gs	100,000	Florins. 2,016,000	168,000	84,470	Florins. 1,667,437	138,953	121,500	Florins. 2,704,590	225,388
— West India	Casks	1,970	397,152	53,100	2,270	436,180	36,250	1,190	229,880	21,990
— Ditto	Bags	435,700	2,796,800	233,060	50,770	3,096,970	258,080	23,280	1,942,400	161,860
Sugar, West India	Casks	19,000	3,351,600	273,500	21,560	3,580,008	281,717	19,850	3,225,610	268,637
— Havannah	Chests	22,200	1,758,240	146,520	5,820	579,474	48,290	17,690	1,082,028	90,219
— Brazil	Do.	1,370	369,900	30,825	1,060	218,625	18,220	1,260	235,150	21,265
— Mauritius	Bags	2,550	53,760	4,480	11,400	191,520	15,960	27,800	486,500	40,540
— East India	Chests	810	68,000	5,665	1,800	122,130	10,177			
— Ditto	Caniste's	1,980	122,850	10,240	2,530	136,879	10,573	7,450	457,873	38,154
— Ditto	Bags	1,810	36,846	3,076	6,630	110,389	9,200			
Cotton Wool, American	Do.	5,190	656,016	54,670	5,740	466,752	38,896	1,490	178,800	14,900
— Egyptian	Do.	220	24,310	2,026	40	4,680	390	300	31,980	2,655
— West India	Do.	2,900	419,050	34,920	4,270	609,756	50,813	2,590	348,837	29,070
— East India	Do.	1,800	112,200	11,850	490	44,120	3,677	660	65,610	5,500
Tobacco, Maryland	Casks	7,400	1,476,500	123,080	5,520	1,035,620	86,137	5,220	965,743	80,152
— Virginia	Do.	620	90,613	7,550	5,350	673,712	56,143	6,050	821,469	68,455
— Kentucky	Do.	2,250	298,150	24,846	580	72,007	6,000	180	23,550	1,965
Hides	-	28,200	359,550	29,960	48,600	577,125	48,094	42,000	495,500	41,125
Pepper	Bags	680	35,320	2,777	1,150	35,220	2,935	2,060	118,211	9,554
Rice	Casks	12,290	924,038	77,050	7,770	827,129	40,394	5,850	405,508	34,012
—	Bags	12,600	167,895	13,990	8,500	100,200	8,542	2,260	4,576	380
—		13,580			10,870			3,170		
Linseed	Lasts	equal to 140,500 quarters	3,211,200	267,000	or 114,135 quarters	2,250,090	187,500	or 33,235 quarters	656,190	54,635
Wheat	Do.	equal to 135,135 quarters	4,350,060	362,505	or 114,570 quarters	3,183,540	265,295	or 13,300 quarters	4,402,500	366,858
—		12,260			or 15,540 quarters			or 18,290 quarters		
Rye	Do.	equal to 128,730 quarters	2,022,900	168,575	or 161,070 quarters	2,515,760	209,646	or 192,045 quarters	3,840,900	320,075
—		1,100			or 2,770 quarters			or 290 quarters		
Barley	Do.	equal to 11,550 quarters	146,300	12,192	or 29,055 quarters	396,110	33,000	or 3,045 quarters	42,340	3,528

During the year 1831, there were shipped from France for Holland, according to the official accounts given by the French Custom-house, 5,488,572 litres, or 1,372,188 wine gallons of wine. The total imports of Amsterdam in 1831 are estimated in the *Archives du Commerce* (tom. i. p. 236.), at 85,169,700 francs (3,400,000. sterling), and the exports at 72,760,000 francs (2,910,000. sterling). During 1831, 93,324 lbs. (English) of cheese, 380 tons of oil cake, 2,182 tons of oak bark, and 23,100 quarters of wheat, were exported from Amsterdam for Great Britain. The exports for England of butter, flax and tow, cloves and nutmegs (of which articles the Dutch have a monopoly), smaltz, linens, hides, &c., were very considerable.

Expenses of Ships in Amsterdam.—The expenses of a ship of 300 English tons, or 158 Dutch lasts, with a small cargo on board, inwards and outwards, coming and departing by the canal, were, in 1832, as follows:—

	Arriving from Great Britain.	Arriving from the Mediterranean.
Lock dues in the canal, and charges — inwards	£ 4 10 0	£ 8 10 0
— Ditto — outwards	2 10 0	5 10 0
Measuring the ship	1 10 0	1 10 0
Tonnage dues, inwards and outwards	25 12 0	25 12 0
A charge called Port money	1 12 0	2 0 0
Haven money	0 13 6	0 13 6
Quay or key money	1 2 0	1 2 0
Permit to consume provisions free of excise dues	0 8 0	0 8 0
Clearance	0 5 0	0 12 6
Expenses of clearing, fees, &c.	2 18 0	2 18 0
Total	£ 41 0 6	£ 48 16 0

There is besides, the merchants' and brokers' commission on recovering and procuring freights, generally settled by agreement.

The *tonnage duty* is 45 cents (9d.) the Netherlands ton (nearly equal to the British) inwards, and the same outwards, with the addition of the Syndicate tax of 13 per cent. It is payable only once a year by ships bearing the following flags, viz. Netherlands, British, North American, Danish, Hanoverian, Hamburg, Bremen, Lubeck, Mecklenburg, Oldenburg, Russian, Portuguese, Austrian, Syrian, Salonica, Swedish, Norwegian, Prussian, Turkish, Rio de la Plata. Others pay 57½ cents (11½d.) per ton inwards, and the same outwards every voyage.

The charge called port money is payable half on entry, and half on departure; and that called haven money the same. The hire of a horse for towing along the whole line of the canal amounts to 12 flor. 40 cents, or about 12 ls.

Quarantine.—The quarantine station is at the island of Wierengen, near the Helder.

Commission.—The usual rate of commission or factorage on the purchase or sale of goods is 2 per cent., and on bill transactions ½ and ¾ per cent, according to their nature.

Provisions of all sorts are abundant at Amsterdam, and reasonably cheap. The wages of ships' carpenters vary from 1 flor. 20 cents to 1 flor. 80 cents; that is, from about 2s. to 3s. a day.

For an account of the prices of corn at Amsterdam, see CORN TRADE AND CORN LAWS.

Custom-house Regulations.—Captains of ships are bound to make, within 24 hours of their arrival at Amsterdam, or any Dutch port, a declaration in writing, of the goods of which their cargo consists. If the captains be not acquainted with the goods of which the cargo consists, they must make their declaration under the general term of *merchandise*, and exhibit the bills of lading along with the declaration. The Custom-house officers are instructed to inform the captains of all formalities required by law.

All goods, whether for home consumption or transit, may be deposited in bonded warehouses. If re-exported by sea, they pay no duty; but if re-exported by canals or otherwise for the interior, they are subject to a transit duty. The warehouse rent chargeable per month on a quarter of wheat (Imp. meas.) is, on an upper loft, $\frac{1}{2}$ d., on an under do. $\frac{1}{4}$ d.; on a ton (Eng.) of sugar in casks, the charge is $\frac{1}{2}$ d.; in chests or mats, 6d.

The business of insurance is extensively practised at Amsterdam; the premiums are moderate, and the security unexceptionable. The high duty imposed in this country on policies of insurance has contributed to the increase of this business in Holland.

Credit, Discount, &c.—Holland is, and has always been, a country of short credit. A discount is usually given for prompt payment, at the rate of 1 per cent. for six weeks, and of 2 per cent. for two months; but the terms of credit on most articles, and the discount allowed for ready money, have been fixed by usage, and are regarded as essential conditions in every bargain. Some of the more important of these terms and discounts are specified in the following table. In consequence of the preference given in Holland to ready money transactions, it is not a country in which adventurers without capital have much chance of speedily making a fortune. "Rien, en effet, de plus facile que de s'établir à Amsterdam; mais rien de plus difficile que de s'y soutenir sans des grandes ressources. Dans cette ville, où l'argent abonde, où on le prête contre des sûretés à si bon marché, il est pourtant impossible de s'en procurer à crédit; et sans argent il n'y a plus de possibilité d'y travailler, que de trouver quelqu'un qui veuille de se charger d'un papier nouveau qui ne seroit pas appuyé d'un crédit que l'opinion, la protection, ou des effets réels feroient valoir à la bourse. Les Hollandais suivent là-dessus des maximes très austères, même à l'égard des maisons d'une certaine considération."—(*Encyclopédie Méthodique, Commerce*, t. ii. p. 650.) But this austerité is not a disadvantage, but the reverse. It prevents commerce from degenerating, as it has too often done in other places, into gambling adventures, and places it on a comparatively solid foundation. And it should be mentioned to the honour of the Dutch, and as a proof of the excellence of this system, that, notwithstanding the distress and loss of trade occasioned by the invasion and occupation of their country by the French, the bankruptcies in 1795 and subsequent years were not, comparatively, so numerous as in England in ordinary seasons! The regulations in the Code Napoléon as to bankruptcy are enforced in Holland.

It has long been the practice in Holland to make, on selling articles, considerable deductions from their weight, particularly from those of large bulk, as compared with their value. These tares and drafts, as they are termed, are now fixed by ancient usage: and the most important amongst them are here specified.

Tares and Allowances on the principal Articles sold at Amsterdam.

	Tares.	Allowances. (Draft and Discount.)
Ashes	42 lbs. per cask ..	18 months' discount, and 1 per cent.
Barilla	per cent.	2 per cent. and 2 per cent.
Cocoa, Caracas	42 lbs.	1 per cent.
Maranham	ditto	
Cayenne	ditto	
Martinique	ditto	
Surinam	6 per cent.	
Coffee, East and West	bags 3 per cent.	2 per cent. and 2 per cent.
India in general	casks real tare ..	
Bourbon	10 lbs. per original mat ..	
Java	14 lbs. per gunny ..	
Mocha	24 lbs. per bale ..	
Cotton, Surat and Bengal	8 per cent.	2 per cent. and 1 per cent.
all other kinds	6 per cent.	
Cotton yarn twist	—	1 per cent.
Indigo, Bengal	real tare	1 per cent. 2 per cent. and 1 per cent.
Cochineal	3 à 4 lbs.	4 per cent. augment.
Galls	6 lbs. or 20 lbs.	1 per cent. deduct. 2 per cent. and 2 per cent.
Gums, Senegal	6 lbs. 14 lbs. or 21 lbs.	2 per cent. and 2 per cent.
Barbary	14 lbs. or 30 lbs.	
Arabic	2 and 3 per cent.	2 per cent.
Logwood	2 per cent.	
Fustic	2 and 3 per cent.	2 per cent.
Hides, Buenos Ayres, &c.	2 lbs. per hide ..	2 per cent. and 1 per cent.
Linen, Flemish	—	2 per cent. and 1 per cent.
all other kinds	—	1 per cent.
Oils	—	1 per cent.
Rice, Carolina	real tare	2 per cent. and 2 per cent.
East India	6 lbs.	1 per cent.
Saltpetre	8 à 14 lbs.	1 per cent. and $\frac{1}{2}$ per cent.
Liquorice	real tare and 4 lbs.	2 per cent. and 1 per cent.
Spices, pepper	25 lbs. or 15 lbs.	
cinnamon	—	1 per cent.
cloves and mace	—	
pimento	42 lbs. and above 100 ..	1 per cent.
nutmegs	12 per cent.	
ginger	8 lbs. à 16 lbs.	2 per cent.
Sugars, Martinique	—	
St. Domingo	18 per cent.	
St. Croix	—	
Surinam	—	
English colonies	20 per cent.	2 per cent. and 2 per cent.
Demerara	—	
Berbice	—	
Essequibo	18 per cent.	
Brazil, white	—	
Ditto, Muscovado	—	18 months' discount, 2 per cent. and 2 per cent.
Havannah	80 lbs.	2 per cent. and 2 per cent.
Java	48 lbs.	per cent.

Salt	—	1 per cent.
Tea, bohea	—	
congo	21 lbs. à 24 lbs. ..	
souchong	—	
camphol	18 lbs.	1 per cent.
hyson	—	
peko	18 lbs. à 42 lbs.	
tonquin	—	
Tobacco, Maryland ..	casks tared	2 per cent. and $\frac{1}{2}$ per cent. damaged, and 1 per cent.
Virginia	2 and 8 per cent.	
Tin plates	2 per cent.	1 per cent.
Wool, Spanish	bags tared, and 24 lbs. per 175 lbs.	21 months' discount, and 1 per cent.
Wines	—	1 per cent.
Madder	casks tared	10 lbs. per cask, and 2 per cent.
Herrings	3 or 5 per cent.	1 per cent. 2 per cent. and 2 per cent.
Smaltz	36 lbs.	2 per cent.
Flax, hams, seeds, &c.	—	
neva, grain	—	1 per cent.
Butter	—	none.
Hides	—	2 and 1 per cent.
Cheese, Edam	—	2 per cent.
Gouda	—	1 per cent.

The above are the customary tares and other allowance made by the merchants in their transactions with each other. But in paying the import duties at the Custom-house, the tare upon goods paying duty by weight is, with the exceptions undermentioned, fixed at 15 per cent. for such as are in casks or barrels, and at 8 per cent. for such as are in packages, canisters, mats, baskets, &c. Merchants dissatisfied with these allowances may pay the duty according to the *real* weight, ascertained by the customs officers at their expense.

Exceptions.—The tare upon grain imported in sacks is fixed at 2 per cent.

Porcelain, 15 per cent.

Indigo { in chests, 25 per cent.
in serons, 15 per cent.
in chests from Havannah, 18 per cent., other places 20 per cent.

Sugar { canisters, 10 per cent.
casks and packages, 15 and 8 per cent. The tare upon sugar refined in the interior and exported, is 12 per cent. per barrel, 8 per cent. per package.

Allowances for leakage are made upon all liquids, including treacle and honey, as follows, viz.

Coming from England, the northern ports of Europe, and France, by inland navigation, 6 per cent.

From France by sea, and from other countries by the rivers Rhine and Waal, 12 per cent.

From any other port or place, 14 per cent.

Finally, from whatever place the same may come, upon train oil, 12 per cent.; blubber, 6 per cent.

In case liquids shall have experienced, upon the voyage, such leakage as shall cause the importer to be dissatisfied with the allowance before specified, he is permitted to pay the duty upon the actual quantity, to be ascertained by the officers at the importer's expense.

Money.—Accounts used to be kept at Amsterdam by the pound Flemish = 2 florins = 20 schillings = 120 stivers = 240 groats = 1920 pennings. But in 1820, the decimal system was introduced. In order, however, to cause as little inconvenience as possible, the florin = 12. 84d. sterling, was made the unit of the new system. The florin is supposed to be divided into 100 equal parts or cents; and the other silver coins are equal multiples or sub-multiples of it. The new gold coin is called the florin piece, and is worth 16s. 64d. val. nearly. But accounts are still sometimes kept in the old way or by

the pound Flemish. Par of exchange between Amsterdam and London is 11 flor. 58 cents per pound sterling.

Weights and Measures.—In 1820, the French system of weights and measures was introduced into the Netherlands, the names only being changed.

The *pond* is the unit of weight, and answers to the French *kilogramme*. Its divisions are the *ons*, *lood*, *wigtje*, and *korrel*.

The *elle*, which is the unit or element of long measure, equals the French *mètre*. Its decimal divisions are the *palm*, *duim*, and *streek*; and its decimal multiples, the *roede* and *mijle*.

The *vierkante elle*, or square ell, is the unit of superficial measure; and answers to the *centiare* or *mètre carré* of France. Its divisions are the *vierkante palm*, *vierkante duim*, and the *vierkante streek*; and its multiples, the *vierkante roede* and *vierkante bunder*.

The *kubieke elle* is the unit of measures of capacity; and equals the French *stère*. Its divisions are the *kubieke palm*, *kubieke duim*, and *kubieke streek*.

The term *wise* is given to a *kubieke elle* of fire-wood.

The *kop* is the unit of measures for dry wares, and is the cube of the *palm*; answering to the French *litre*. Its division is the *maatje*, and its multiples the *schepel* and *mudde*; the latter is also called the *zak*, and equals the French *hectolitre*. 30 *mudden* make 1 last.

The *kans* is the unit for liquid measure, and is the cube of the *palm*; it corresponds to the French *litre*. Its divisions are the *maatje* and *vingerhoed*, and 100 *kans* make a *vat* or *cask*, which equals the French *hectolitre*.

The apothecary's new pound is 12 ounces, 96 drachms, 288 scruples, or 5,760 grains; and answers to 375 grammes, or 5,787 English grains.

By the old method of calculating, which is not yet entirely superseded, 1 the pound of Amsterdam was = to 1.09 lb. avoirdupois, or 100 lbs. Amsterdam = 108.923 lbs. avoirdupois.

The last or measure for corn = 27 *mudden* = 10 qrs. 5½ bushels Winchester measure. The *aam* liquid measure = 4 *ankers* = 8 *steckans* = 21 *viertels* = 64 *stoops* or *stoppen* = 128 *mingles* = 256 *pints* = 41 English wine gallons. The *stoop* contains 5 1-8th pints English wine measure.

100 *mingles* are equal to 32 English wine gallons, or 26 1-5th English beer gallons, or 26 2-5d Imperial gallons.

French wine is sold per *hoofd* of 180 *mingles*.

Spanish and Portuguese wine, per *pipe* of 349 ditto.

French brandy, per *hoofd* of 30 *viertels*.

Beer, per *barrel* (equal to the *aam*) of 128 *mingles*.

Vegetable oils, per *aam*, of 120 ditto.

Whale oil, per *ditto* 16 ditto.

Rum is sold per *anker* of 2 *steckan* = 10½ English wine gallons.

The foot of Amsterdam = 11 1-7th English inches.

The Rhineland foot ... = 12 ditto.

The ell, cloth measure = 27 1-12th ditto.

Rock salt is sold per *hondert* of 404 *maaten*, making 20 tons, or 4,000 lbs. Dutch.

Pit coal is sold per *hoed* of 53 *maaten*; nine *hoeds* are five chaldrons of Newcastle, or six *hoeds* are five chaldrons of London.

Butter is sold per *barrel*; the *barrel* of Leyden is 320 lbs. nett. — that of Friesland 28 lbs. nett — and the common Dutch *barrel* 336 lbs. gross.

A last of *herrings* is reckoned at 12, 13, or 14 barrels.

A last of *pitch* is 12 barrels.

A last of *lar*, 13 barrels.

A bag of seed = 2½ Winchester quarters.

A last for freight is reckoned 4,000 lbs. equal to two English tons.

Eight *hoofheds* (or *oxhoofs*) of wine

Twelve barrels of *pitch*

Thirteen barrels of *tar*

Twenty chests of lemons, &c.

4,000 lbs. of iron, copper, and colonial produce

4,000 lbs. of almonds

2,000 lbs. of wool or feathers

A last of wheat is considered 10 per cent. higher than one of rye, and the latter 20½ per cent. higher than oats, and 10 per cent. higher than seed. A last of ballast is only 2,000 lbs.

— These details have been derived from the answers by the British consul to the circular queries, the *Dictionnaire du Commerce*, (Encyc. Method.) tom. ii. pp. 554–550., *Kelly's Cambist*, private information, &c.

} are reckoned as one last in setting the freight of ships.

Magnitude of the Commerce of Holland in the seventeenth Century. — Causes of its Prosperity and Decline. — We believe we need make no apology for embracing this opportunity to lay before our readers the following details with respect to the commerce and commercial policy of Holland. It forms one of the most instructive topics of investigation; and it is to be regretted that so little attention should have been paid to it in this country.

Previously to the commencement of the long-continued and glorious struggle made by the Dutch to emancipate themselves from the blind and brutal despotism of Old Spain, they had a considerable marine, and had attained to distinction by their fisheries and commerce; and the war, instead of being injurious to the trade of the republic, contributed powerfully to its extension. After the capture of Antwerp by the Spaniards, in 1585, the extensive commerce of which it had been the centre was removed to the ports of Holland, and principally to Amsterdam, which then attained to the distinction she long enjoyed, of the first commercial city of Europe.

In 1602, the Dutch East India Company was formed; and notwithstanding the pernicious influence of that association, the Indian trade increased rapidly in magnitude and importance. Ships fitted either for commercial or warlike purposes, and having a considerable number of soldiers on board, were sent out within a few years of the establishment of the company. Amboyna and the Moluccas were first wrested from the Portuguese, and with them the Dutch obtained the monopoly of the spice trade. Factories and fortifications were in no long time established, from Bussorah, near the mouth of the Tigris, in the Persian Gulf, along the coasts and islands of India as far as Japan. Alliances were formed with several of the Indian princes; and in many parts, particularly on the coasts of Ceylon, and in various districts of Malabar and Coromandel, they were themselves the sovereigns. Batavia, in the large and fertile island of Java, the greater part of which had been conquered by the Dutch, formed the centre of their Indian commerce; and though unhealthy, its port was excellent, and it was admirably situated for commanding the trade of the Eastern Archipelago. In 1651, they planted a colony at the Cape of Good Hope, which had been strangely neglected by the Portuguese.

Every branch of commerce was vigorously prosecuted by the Dutch. Their trade with the Baltic was, however, by far the most extensive and lucrative of which they were in possession. Guicciardini mentions that the trade with Poland, Denmark, Prussia, &c., even before their revolt, was so very great, that fleets of 300 ships arrived twice a year at Amsterdam from Dantzic and Livonia only; but it increased prodigiously during the latter part of the sixteenth and the beginning of the seventeenth centuries. The great population of Holland, and the limited extent and unfruitful nature of the soil, render the inhabitants dependent on foreigners for the greater part of their supplies of corn. The countries round the Baltic have always furnished them with the principal part of those supplies; and it is from them that they have been in the habit of bringing timber, iron, hemp and flax, pitch and tar, tallow, ashes, and other bulky articles required in the building of their houses and ships, and in various manufactures. Nothing, however, redounds so much to the credit of the Dutch, as the

policy they have invariably followed with respect to the trade in corn. They have, at all times, had a large capital embarked in this business. The variations which are perpetually occurring in the harvests, early led them to engage very extensively in a sort of speculative corn trade. When the crops happened to be unusually productive, and prices low, they bought and stored up large quantities of grain, in the expectation of profiting by the advance that was sure to take place on the occurrence of an unfavourable year. Repeated efforts were made, in periods when prices were rising, to prevail on the government to prohibit exportation; but they steadily refused to interfere. In consequence of this enlightened policy, Holland has long been the most important European *entrepôt* for corn; and her markets have on all occasions been furnished with the most abundant supplies. Those scarcities which are so very disastrous in countries without commerce, or where the trade in corn is subjected to fetters and restraints, have not only been totally unknown in Holland, but became a copious source of wealth to her merchants, who then obtained a ready and advantageous vent for the supplies accumulated in their warehouses. "Amsterdam," says Sir Walter Raleigh, "is never without 700,000 quarters of corn, none of it of the growth of Holland; and a dearth of only one year in any other part of Europe enriches Holland for seven years. In the course of a year and a half, during a scarcity in England, there were carried away from the ports of Southampton, Bristol, and Exeter alone, nearly 200,000*l.*; and if London and the rest of England be included, there must have been 2,000,000*l.* more." — (*Observations touching Trade and Commerce with the Hollander*, Miscel. Works, vol. ii.)

The very well informed author of the *Richesse de la Hollande*, published in 1778, observes, in allusion to these circumstances, "Que la disette de grains regne dans les quatre parties du monde; vous trouverez du froment, du seigle, et d'autres grains à Amsterdam; ils n'y manquent jamais." — (Tome i. p. 376.)

The Bank of Amsterdam was founded in 1609. The principal object of this establishment was to obviate the inconvenience and uncertainty arising from the circulation of the coins imported into Amsterdam from all parts of the world. The merchants who carried coin or bullion to the Bank obtained credit for an equal value in its books: this was called bank-money; and all considerable payments were effected by writing it off from the account of one individual to that of another. This establishment continued to flourish till the invasion of the French in 1795.

Between the years 1651 and 1672, when the territories of the republic were invaded by the French, the commerce of Holland seems to have reached its greatest height. De Witt estimates its increase from the treaty with Spain, concluded at Munster in 1643, to 1669, at fully a half. He adds, that during the war with Holland, Spain lost the greater part of her naval power; that since the peace, the Dutch had obtained most of the trade to that country, which had been previously carried on by the Hanseatic merchants and the English; that almost all the coasting trade of Spain was carried on by Dutch shipping; that Spain had even been forced to hire Dutch ships to sail to her American possessions; and that so great was the exportation of goods from Holland to Spain, that all the merchandise brought from the Spanish West Indies was not sufficient to make returns for them.

At this period, indeed, the Dutch engrossed, not by means of any artificial monopoly, but by the greater number of their ships, and their superior skill and economy in all that regarded navigation, almost the whole carrying trade of Europe. The value of the goods exported from France in Dutch bottoms, towards the middle of the fourteenth century, exceeded 40,000,000 livres; and the commerce of England with the Low Countries was, for a very long period, almost entirely carried on in them.

The business of marine insurance was largely and successfully prosecuted at Amsterdam; and the ordinances published in 1551, 1563, and 1570, contain the most judicious regulations for the settlement of such disputes as might arise in conducting this difficult but highly useful business. It is singular, however, notwithstanding the sagacity of the Dutch, and their desire to strengthen industrious habits, that they should have prohibited insurance upon lives. It was reserved for England to show the advantages that might be derived from this beautiful application of the science of probabilities.

In 1690, Sir William Petty estimated the shipping of Europe at about 2,000,000 tons, which he supposed to be distributed as follows: — viz. England, 500,000; France, 100,000; Hamburgh, Denmark, Sweden, and Dantzic, 250,000; Spain, Portugal, and Italy, 250,000; that of the Seven United Provinces amounting, according to him, to 900,000 tons, or to nearly one half of the whole tonnage of Europe! No great dependence can, of course, be placed upon these estimates; but the probability is, that, had they been more accurate, the preponderance in favour of Holland would have been greater than it appears to be; for the official returns to the circulars addressed in 1701 by the commissioners of customs to the officers at the different ports, show that the whole mercantile navy of England amounted at that period to only 261,222 tons, carrying 27,196 men. — (*Mucpherson's Annals of Commerce*, anno 1701.)

It may, therefore, be fairly concluded, that, during the seventeenth century the foreign commerce and navigation of Holland was greater than that of all Europe besides; and yet the country which was the seat of this vast commerce had no native produce to export, nor even a piece of timber fit for ship-building. All had been the fruit of industry, economy, and a fortunate combination of circumstances.

Holland owed this vast commerce to a variety of causes: partly to her peculiar situation, the industry and economy of her inhabitants, the comparatively liberal and enlightened system of civil as well as of commercial policy adopted by the republic; and partly also to the wars and disturbances that prevailed in most European countries in the sixteenth and seventeenth centuries, and prevented them from emulating the successful career of the Dutch.

The ascendancy of Holland as a commercial state began to decline from about the commencement of last century. After the war terminated by the treaty of Aix-la-Chapelle, the attention of the government of Holland was forcibly attracted to the state of the shipping and foreign commerce of the republic. The discovery of means by which their decline might be arrested, and the trade of the republic, if possible, restored to its ancient flourishing condition, became a prominent object in the speculations of every one who felt interested in the public welfare. In order to procure the most correct information on the subject, the Stadtholder, William IV., addressed the following queries to all the most extensive and intelligent merchants, desiring them to favour him with their answers:—

“1. What is the actual state of trade? and if the same should be found to be diminished and fallen to decay, then, 2. To enquire by what methods the same may be supported and advanced, or, if possible, restored to its former lustre, repute, and dignity?”

In discussing these questions, the merchants were obliged to enter into an examination, as well of the causes which had raised the commerce of Holland to the high pitch of prosperity to which it had once attained, as of those which had occasioned its subsequent decline. It is stated, that, though not of the same opinion upon all points, they, speaking generally, concurred as to those that were most important. When their answers had been obtained, and compared with each other, the Stadtholder had a dissertation prepared from them, and other authentic sources, on the commerce of the republic, to which proposals were subjoined for its amendment. Some of the principles advanced in this dissertation apply to the case of Holland only; but most of them are of universal application, and are not more comprehensive than sound. We doubt, indeed, whether the benefits resulting from religious toleration, political liberty, the security of property, and the freedom of industry, have ever been more clearly set forth than in this dissertation. It begins by an enumeration of the causes which contributed to advance the commerce of the republic to its former unexampled prosperity; these the authors divide into three classes, embracing under the first those that were natural and physical; under the second, those they denominated moral; and under the third, those which they considered adventitious and external; remarking on them in succession as follows:—

“I. The natural and physical causes are the advantages of the situation of the country, on the sea, and at the mouth of considerable rivers; its situation between the northern and southern parts, which by being in a manner the centre of all Europe, made the republic become the general market, where the merchants on both sides used to bring their superfluous commodities, in order to barter and exchange the same for other goods they wanted.

“Nor have the barrenness of the country, and the necessities of the natives arising from that cause, less contributed to set them upon exerting all their application, industry, and utmost stretch of genius, to fetch from foreign countries what they stand in need of in their own, and to support themselves by trade.

“The abundance of fish in the neighbouring seas put them in a condition not only to supply their own occasions, but with the overplus to carry on a trade with foreigners, and out of the produce of the fishery to find an equivalent for what they wanted, through the sterility and narrow boundaries and extent of their own country.

“II. Among the moral and political causes are to be placed, The unalterable maxim and fundamental law relating to the free exercise of different religions; and always to consider this toleration and connivance as the most effectual means to draw foreigners from adjacent countries to settle and reside here, and so become instrumental to the peopling of these provinces.

“The constant policy of the republic to make this country a perpetual, safe, and secure asylum for an persecuted and oppressed strangers. No alliance, no treaty, no regard for solicitation of any potentate whatever, has at any time been able to weaken or destroy this law, or make the state recede from protecting those who have fled to it for their own security and self-preservation.

“Throughout the whole course of all the persecutions and oppressions that have occurred in other countries, the steady adherence of the republic to this fundamental law has been the cause that many people have not only fled hither for refuge, with their whole stock in ready cash, and their most valuable effects, but have also settled, and established many trades, fabrics, manufactories, arts, and sciences, in this country, notwithstanding the first materials for the said fabrics and manufactories were almost wholly wanting in it, and not to be procured but at a great expense from foreign parts.

“The constitution of our form of government, and the liberty thus accruing to the citizen, are further reasons to which the growth of trade, and its establishment in the republic, may fairly be ascribed; and all her policy and laws are put upon such an equitable footing, that neither life, estates, nor dignities, depend on the caprice or arbitrary power of any single individual; nor is there any room for any person, who, by care, frugality, and diligence, has once acquired an affluent fortune or estate, to fear a deprivation of them by any act of violence, oppression, or injustice.

“The administration of justice in the country has, in like manner, always been clear and impartial, and without distinction of superior or inferior rank,—whether the parties have been rich or poor, or were this a foreigner and that a native; and it were greatly to be wished we could at this day boast of

such impartial quickness and despatch in all our legal processes, considering how great an influence it has on trade.

"To sum up all, amongst the moral and political causes of the former flourishing state of trade, may be likewise placed the wisdom and prudence of the administration; the intrepid firmness of the councils; the faithfulness with which treaties and engagements were wont to be fulfilled and ratified; and particularly the care and caution practised to preserve tranquillity and peace, and to decline, instead of entering on, a scene of war, merely to gratify the ambitious views of gaining fruitless or imaginary conquests.

"By these moral and political maxims was the glory and reputation of the republic so far spread, and foreigners animated to place so great a confidence in the steady determinations of a state so wisely and prudently conducted, that a concourse of them stocked this country with an augmentation of inhabitants and useful hands, whereby its trade and opulence were from time to time increased.

"III. Amongst the adventitious and external causes of the rise and flourishing state of our trade may be reckoned—

"That at the time when the best and wisest maxims were adopted in the republic as the means of making trade flourish, they were neglected in almost all other countries; and any one, reading the history of those times, may easily discover, that the persecutions on account of religion throughout Spain, Brabant, Flanders, and many other states and kingdoms, have powerfully promoted the establishment of commerce in the republic.

"To this happy result, and the settling of manufacturers in our country, the long continuance of the civil wars in France, which were afterwards carried on in Germany, England, and divers other parts, have also very much contributed.

"It must be added, in the last place, that during our most burthensome and heavy wars with Spain and Portugal (however ruinous that period was for commerce otherwise), these powers had both neglected their navy; whilst the navy of the republic, by a conduct directly the reverse, was at the same time formidable, and in a capacity not only to protect the trade of its own subjects, but to annoy and crush that of their enemies in all quarters."*

We believe our readers will agree with us in thinking that these statements reflect the greatest credit on the merchants and government of Holland. Nothing, as it appears to us, could be conceived more judicious than the account they give of the causes which principally contributed to render Holland a great commercial commonwealth. The central situation of the country, its command of some of the principal inlets to the continent, and the necessity under which the inhabitants have been placed, in consequence of the barrenness of the soil and its liability to be overflowed, to exert all their industry and enterprise, are circumstances that seem to be in a great degree peculiar to Holland. But though there can be no doubt that their influence has been very considerable, no one will pretend to say that it is to be compared for a moment with the influence of those free institutions, which, fortunately, are not the exclusive attributes of any particular country, but have flourished in Phœnicia, Greece, England, and America, as well as in Holland.

Many dissertations have been written to account for the decline of the commerce of Holland. But, if we mistake not, its leading causes may be classed under two prominent heads, viz. first, the natural growth of commerce and navigation in other countries; and second, the weight of taxation at home. During the period when the republic rose to great eminence as a commercial state, England, France, and Spain, distracted by civil and religious dissensions, or engrossed wholly by schemes of foreign conquest, were unable to apply their energies to the cultivation of commerce, or to withstand the competition of so industrious a people as the Dutch. They, therefore, were under the necessity of allowing the greater part of their foreign, and even of their coasting trade, to be carried on in Dutch bottoms, and under the superintendence of Dutch factors. But after the accession of Louis XIV. and the ascendancy of Cromwell had put an end to internal commotions in France and England, the energies of these two great nations began to be directed to pursuits of which the Dutch had hitherto enjoyed almost a monopoly. It was not to be supposed, that when tranquillity and a regular system of government had been established in France and England, their active and enterprising inhabitants would submit to see one of their most valuable branches of industry in the hands of foreigners. The Dutch ceased to be the carriers of Europe, without any fault of their own. Their performance of that function necessarily terminated as soon as other nations became possessed of a mercantile marine, and were able to do for themselves what had previously been done for them by their neighbours.

Whatever, therefore, might have been the condition of Holland in other respects, the natural advance of rival nations must inevitably have stripped her of a large portion of the commerce she once possessed. But the progress of decline seems to have been considerably accelerated, or rather, perhaps, the efforts to arrest it were rendered ineffectual, by the extremely heavy taxation to which she was subjected, occasioned by the unavoidable expenses incurred in the revolutionary struggle with Spain, and the subsequent wars with France and England. The necessities of the state led to the imposition of taxes on corn, on flour when it was ground at the mill, and on bread when it came from the oven; on butter, and fish, and fruit; on income and legacies; the sale of houses; and, in short, almost every article either of necessity or convenience. Sir William Temple mentions that in his time — and taxes were greatly increased afterwards — one fish sauce was in common use, which directly paid no fewer than *thirty* different duties of excise;

* The Dissertation was translated into English, and published at London in 1751. We have quoted from the translation.

and it was a common saying at Amsterdam, that every dish of fish brought to table was paid for *once* to the fisherman, and *six* times to the state.

The pernicious influence of this heavy taxation has been ably set forth by the author of the *Richesse de la Hollande*, and other well-informed writers; and it has also been very forcibly pointed out in the Dissertation already referred to, drawn up from the communications of the Dutch merchants. "Oppressive taxes," it is there stated, "must be placed at the head of all the causes that have co-operated to the prejudice and discouragement of trade; and it may be justly said, that it can only be attributed to them that the trade of this country has been diverted out of its channel, and transferred to our neighbours, and must daily be still more and more alienated and shut out from us, unless the progress thereof be stopped by some quick and effectual remedy: nor is it difficult to see, from these contemplations on the state of our trade, that the same will be effected by no other means than a *diminution of all duties*."

"In former times this was reckoned the only trading state in Europe; and foreigners were content to pay the taxes, as well on the goods they brought hither, as on those they came here to buy; without examining whether they could evade or save them, by fetching the goods from the places where they were produced, and carrying others to the places where they were consumed: in short, they paid us our taxes with pleasure, without any farther enquiry."

"But, since the last century, the system of trade is altered all over Europe: foreign nations, seeing the wonderful effect of our trade, and to what an eminence we had risen only by means thereof, they did likewise apply themselves to it; and, to save our duties, sent their superfluous products beside our country, to the places where they are most consumed; and in return for the same, furnished themselves from the first hands with what they wanted."

But, notwithstanding this authoritative exposition of the pernicious effects resulting from the excess of taxation, the necessary expenses of the state were so great as to render it impossible to make any sufficient reductions. And, with the exception of the transit trade carried on through the Rhine and the Meuse, which is in a great measure independent of foreign competition, and the American trade, most of the other branches of the foreign trade of Holland, though still very considerable, continue in a comparatively depressed state.

In consequence principally of the oppressiveness of taxation, but partly, too, of the excessive accumulation of capital that had taken place while the Dutch engrossed the carrying trade of Europe, profits in Holland were reduced towards the middle of the seventeenth century, and have ever since continued extremely low. This circumstance would of itself have sapped the foundations of her commercial greatness. Her capitalists, who could hardly expect to clear more than two or three per cent. of nett profit by any sort of undertaking carried on at home, were tempted to vest their capital in other countries, and to speculate in loans to foreign governments. There are the best reasons for thinking that the Dutch were, until very lately, the largest creditors of any nation in Europe. It is impossible, indeed, to form any accurate estimate of what the sums owing them by foreigners previously to the late French war, or at present, may amount to; but there can be no doubt that at the former period the amount was immense, and that it is still very considerable. M. Demeunier (*Dictionnaire de l'Economie Politique*, tome iii. p. 720.) states the amount of capital lent by the Dutch to foreign governments, exclusive of the large sums lent to France during the American war, at *seventy-three millions sterling*. According to the author of the *Richesse de la Hollande* (ii. p. 292.), the sums lent to France and England only, previously to 1778, amounted to 1,500,000 livres tournois, or sixty millions sterling. And besides these, vast sums were lent to private individuals in foreign countries, both regularly as loans at interest, and in the shape of goods advanced at long credits. So great was the difficulty of finding an advantageous investment for money in Holland, that Sir William Temple mentions, that the payment of any part of the national debt was looked upon by the creditors as an evil of the first magnitude. "They receive it," says he, "with tears, not knowing how to dispose of it to interest with such safety and ease."

Among the subordinate causes which contributed to the decline of Dutch commerce, or which have, at all events, prevented its growth, we may reckon the circumstance of the commerce with India having been subjected to the trammels of monopoly. De Witt expresses his firm conviction, that the abolition of the East India Company would have added very greatly to the trade with the East; and no doubt can now remain in the mind of any one, that such would have been the case.* The interference of the administration in regulating the mode in which some of the most important branches of industry should be carried on, seems also to have been exceedingly injurious. Every

* For proofs of this, see the article on the Commerce of Holland in the *Edinburgh Review*, No. 102, from which most part of these statements have been taken.

proceeding with respect to the herring fishery, for example, was regulated by the orders of government, carried into effect under the inspection of officers appointed for that purpose. Some of these regulations were exceedingly vexatious. The period when the fishery might begin was fixed at five minutes past twelve o'clock of the night of the 24th of June! and the master and pilot of every vessel leaving Holland for the fishery, were obliged to make oath that they would respect the regulation. The species of salt to be made use of in curing different sorts of herrings was also fixed by law; and there were endless regulations with respect to the size of the barrels, the number and thickness of the staves of which they were to be made; the gutting and packing of the herrings; the branding of the barrels, &c. &c. — (*Histoire des Pêches, &c. dans les Mers du Nord*, tom. i. chap. 24.) These regulations were intended to secure to the Hollanders that superiority which they had early attained in the fishery, and to prevent the reputation of their herrings from being injured by the bad faith of individuals. But their real effect was precisely the reverse of this. By tying up the fishers to a system of routine, they prevented them from making any improvements; while the facility of counterfeiting the public marks opened a much wider door to fraud, than would have been opened had government wisely declined interfering in the matter.

In despite, however, of the East India monopoly, and the regulations now described, the commercial policy of Holland has been more liberal than that of any other nation. And in consequence, a country not more extensive than Wales, and naturally not more fertile, conquered, indeed, in a great measure from the sea, has accumulated a population of upwards of two millions; has maintained wars of unexampled duration with the most powerful monarchies; and, besides laying out immense sums in works of utility and ornament at home, has been enabled to lend hundreds of millions to foreigners.

During the occupation of Holland by the French, first as a dependent state, and subsequently as an integral part of the French empire, her foreign trade was almost entirely destroyed. Her colonies were successively conquered by England; and, in addition to the loss of her trade, she was burdened with fresh taxes. But such was the vast accumulated wealth of the Dutch, their prudence, and energy, that the influence of these adverse circumstances was far less injurious than could have been imagined; and, notwithstanding all the losses she had sustained, and the long interruption of her commercial pursuits, Holland continued, at her emancipation from the yoke of the French in 1814, to be the richest country in Europe! Java, the Moluccas, and most of her other colonies were then restored, and she is now in the enjoyment of a large foreign trade. Her connection with Belgium was an unfortunate one for both countries. The union was not agreeable to either party, and has been injurious to Holland. Belgium was an agricultural and manufacturing country; and was inclined, in imitation of the French, to lay restrictions on the importations of most sorts of raw and manufactured produce. A policy of this sort was directly opposed to the interests and the ancient practice of the Dutch. But though their deputies prevented the restrictive system from being carried to the extent proposed by the Belgians, they were unable to prevent it from being carried to an extent that materially affected the trade of Holland. Whatever, therefore, may be the consequences as to Belgium, there can be little doubt that the late separation between the two divisions of the kingdom of the Netherlands will redound to the advantage of Holland. It must ever be for the interest of England, America, and all trading nations, to maintain the independence of a state by whose means their productions find a ready access to the great continental markets. It is to be hoped that the Dutch, profiting by past experience, will adopt such a liberal and conciliatory system towards the natives of Java, as may enable them to avail themselves to the full of the various resources of that noble island. And if they do this, and freely open their ports, with as few restrictions as possible, to the ships and commodities of all countries, Holland may still be the centre of a very extensive commerce, and may continue to preserve a respectable place among mercantile nations. Even at this moment, after all the vicissitudes they have undergone, the Dutch are, beyond all question, the most opulent and industrious of European nations. And their present, no less than their former state, shows that a free system of government, security, and the absence of restrictions on industry, can overcome almost every obstacle; "can convert the standing pool and lake into fat meadows, cover the barren rock with verdure, and make the desert smile with flowers."

ANCHOR (Fr. *Ancre*; Lat. *Anchora*; Gr. *Ἀγκυρά*), a well-known maritime instrument used in the mooring or fastening of ships. It consists of a shank having two hooked arms at one end, and at the other end a bar, or stock, at right angles to the arms, with a ring to which the cable is fastened. The arms, shank, and ring should be made of the very best and toughest iron; the stock is for the most part of oak, but it is frequently also, especially in the smaller anchors, made of iron. On being let go, or cast into the water, the anchor sinks rapidly to the bottom, and is thrown by the stock into such a position that the *fluke*, or point of one of the arms, is sure to strike the ground perpendicularly, and being kept in that direction, unless the bottom be particularly hard

or rocky, sinks into it, and cannot be dislodged, where the ground is not soft or oozy, without a violent effort. When the anchor is dislodged, it is said, by the sailors, to *come home*.

Seeing that the safety and preservation of ships and crews are very frequently dependent on their anchors and cables, it is needless to say that it is of the utmost importance that these should be of the most approved quality and construction.

Every ship has, or ought to have, three principal anchors; viz. 1st, the *sheet anchor*, the largest of all, and only let down in cases of danger, or when the vessel is riding in a gale of wind; 2d, the *best bower anchor*; and, 3d, the *small bower anchor*. There are, besides, smaller anchors for mooring in rivers, ports, &c. The largest class of men-of-war have six or seven anchors. The weight of an anchor is determined principally by the tonnage; it being usual to allow, for every 20 tons of a ship's burthen, 1 cwt. for the weight of her best bower anchor; so that this anchor in a ship of 400 tons should weigh about 20 cwt., or a ton.

To cast, or let go, the anchor, is to let the anchor fall from the ship's bows into the water, so that it may take hold of the ground.

To drag the anchor, is to make it come home; that is, to dislodge it from its bed, and to drag it over or through the ground. This may be occasioned by the anchor being too light, by the violent straining of the cable in a storm or a current, by the too great hardness or softness of the ground, &c.

To weigh the anchor, is to dislodge it from its hold, and heave it up by means of the capstan, &c.

Law as to Anchors left, parted from, &c. — By the 1 & 2 Geo. 4. c. 75, pilots and other persons taking possession of anchors, cables, and other ship materials, parted with, cut from, or left by any vessel, whether in distress or otherwise, shall give notice of the same to a deputy vice-admiral, or his agent, within forty-eight hours, on pain of being considered as receivers of stolen goods; and if any person shall knowingly and wilfully purchase any such anchor, &c. that shall have been so obtained, without its being so reported, he shall be held to be a receiver of stolen goods, and suffer the like punishment as for a misdemeanour at common law, or be liable to be transported for seven years, at the discretion of the court. Any master of a ship or vessel outward-bound finding or taking on board any anchor, &c. shall make a true entry of the circumstance in the log-book of such ship or vessel, reporting the same by the first possible opportunity to the Trinity House, and on his return shall deliver the article to the deputy vice-admiral, or his agent, nearest to the port where he shall arrive, under a penalty of not more than 100*l*. nor less than 30*l*., on conviction before a magistrate on the oath of one witness; one half to go to the informer, the other half to the Merchant Seamen's Society, established by 20 Geo. 3. c. 38.; he shall also forfeit double the value of the article to the owner. And every pilot, hoveller, boatman, &c. who shall convey any anchor, &c. to any foreign harbour, port, creek, or bay, and sell and dispose of the same, shall be guilty of felony, and be transported for any term not exceeding seven years. — (See SALVAGE.)

Invention of the Anchor. — This instrument, admirable alike for its simplicity and effect, is of very considerable antiquity. It was not, however, known in the earliest ages. The President de Gouget has shown that it was not used by the Greeks till after the Trojan war; and that they were then accustomed to moor their ships by means of large stones cast into the sea, a practice which still subsists in some rude nations. — (*Origin of Laws*, vol. ii. p. 330. Eng. trans.) Pliny ascribes the invention of the anchor to the Tyrrhenians. — (*Hist. Nat.* lib. vii. cap. 56.) At first it had only one arm, the other being added at a subsequent period; some authors say, by Anacharsis the Scythian. — (*Origin of Laws*, vol. i. p. 293.) Since this remote epoch, the form and construction of the instrument seem to have undergone very little change.

ANCHORAGE, or ANCHORING GROUND. Good anchoring ground should neither be too hard nor too soft; for, in the first case the anchor is apt not to take a sufficient hold, and in the other to drag. The best bottom is a stiff clay, and next to it a firm sand. In a rocky bottom the flukes of the anchor are sometimes torn away, and hempen cables are liable to chafe and be cut through. It is also essential to a good anchorage that the water be neither too deep nor too shallow. When too deep, the pull of the cable, being nearly perpendicular, is apt to jerk the anchor out of the ground; and when too shallow, the ship is exposed to the danger, when riding in a storm, of striking the bottom. Where a ship is in water that is land-locked, and out of the tide, the nature of the ground is of comparatively little importance.

The anchorage of ships, especially ships of war, being a subject of great importance to the naval and commercial interests of the kingdom, several statutes have been enacted with respect to it. The first which it is necessary to notice here is 19 Geo. 2. c. 22. It prohibits masters of ships from casting out ballast, or rubbish of any kind, into any harbour or channel, except on the land where the tide never comes, on pain of forfeiting not more than 5*l*. nor less than 50*l*. on conviction before a justice on view, or on the oath of one witness, or of being committed to prison for two months; which penalty is increased to 10*l*., over and above the expense of removing the same, by 54 Geo. 3. c. 159. In pursuance of the same object, 54 Geo. 3. c. 159. enables the Lords of the Admiralty to establish regulations for the preservation of the King's moorings or anchorage, as well as for those of merchant ships, in all the ports, harbours, channels, &c. &c. of the United Kingdom, as far as the tide flows, where or near to which his Majesty has, or may hereafter have, any docks, dock-yards, arsenals, wharfs, or moorings. It prohibits all descriptions of private ships from being moored, or anchored, or placed in any of his Majesty's moorings, &c. without special licence obtained from the Admiralty, or other persons appointed to grant such licences, on pain of forfeiting not exceeding 10*l*., one moiety to his Majesty, the other to the informer, on conviction before any justice of the peace or commissioner of the navy.

It further prohibits the breaching of private vessels in such places, otherwise than appointed by the said authority of the Admiralty; and the receiving or having gunpowder, beyond a certain limited quantity, under a penalty of 5*l*. for every five pounds' weight of such powder beyond the quantity allowed. It prohibits, likewise, all such private vessels, in any such places, having any guns on board shotted or loaded with ball, as well as firing and discharging any such before sun-rising and after sun-setting, under a

penalty of 5*l.* for every gun so shotted, and 10*l.* for every gun so fired. It further gives to every officer of vessels of war, to harbour-masters, and others in their aid, a right of search in all private vessels so moored in such places, and inflicts a penalty of 10*l.* on resistance.

ANCHORAGE also means a duty laid on ships for the use of the port or harbour.

ANCHOVY (Fr. *Anchois*; It. *Acciughe*; Lat. *Encrasicolus*), a small fish (*Clupea encrasicolus* Lin.), common in the Mediterranean, resembling the sprat. Those brought from Gorgona in the Tuscan Sea are esteemed the best. They should be chosen small, fresh pickled, white outside and red within. Their backs should be round. The sardine, a fish which is flatter and larger than the anchovy, is frequently substituted for it. About 120,000 lbs. are annually entered for home consumption.

ANGELICA, a large umbelliferous plant, with hollow jointed stalks, of which there are several varieties. It grows wild, and is cultivated in moist places near London, and in most European countries from Lapland to Spain. Its roots are thick, fleshy, and resinous; have a fragrant agreeable smell, and a bitterish pungent taste, mixed with a pleasant sweetness glowing on the lips and palate for a long time after they have been chewed. To preserve them, they must be thoroughly dried, and kept in a well-aired place. The other parts of the plant have the same taste and flavour as the roots, but in an inferior degree. The leaves and seeds do not retain their virtues when kept. The London confectioners make a sweetmeat of the tender stems. The faculty used to direct that none but the roots of Spanish angelica should be kept by the druggists. In Norway the roots are sometimes used as bread, and in Iceland the stalks are eaten with butter. Here the plant is used only in confectionary and the materia medica. — (*Lewis's Mat. Med.*; *Rees's Cyclopædia*, &c.)

The duty of 4*s.* per cwt. on Angelica produced, in 1832, 275*l.* 2*s.* 10*d.*, showing that 1,375 cwt. had been entered for home consumption.

ANISE, OR ANISUM (Fr. *Anis*; It. *Anice*; Lat. *Anisum*), a small seed of an oblong shape. It is cultivated in Germany, but the best comes from Spain. It is also a product of China, whence it is exported. It should be chosen fresh, large, plump, newly dried, of a good smell, and a sweetish aromatic taste.

ANKER, a liquid measure at Amsterdam. It contains about 10 $\frac{1}{4}$ gallons English wine measure.

ANNOTTO, OR ARNOTTO (Fr. *Rocou*; Ger. *Orlean*; It. *Oriana*), a species of red dye formed of the pulp enveloping the seeds of the *Bixa orellana*, a plant common in South America, and the East and West Indies; but dye is made, at least to any extent, only in the first. It is prepared by macerating the pods in boiling water, extracting the seeds, and leaving the pulp to subside; the fluid being subsequently drawn off, the residuum, with which oil is sometimes mixed up, is placed in shallow vessels and gradually dried in the shade. It is of two sorts, viz. *flag* or *cake*, and *roll* annotto. The first, which is by far the most important article in a commercial point of view, is furnished almost wholly by Cayenne, and comes to us principally by way of the United States. It is imported in square cakes, weighing 2 or 3 lbs. each, wrapped in banana leaves. When well made, it ought to be of a bright yellow colour, soft to the touch, and of a good consistence. It imparts a deep but not durable orange colour to silk and cotton, and is used for that purpose by the dyers. Roll annotto is principally brought from Brazil. The rolls are small, not exceeding 2 or 3 oz. in weight; it is hard, dry, and compact, brownish on the outside, and of a beautiful red colour within. The latter is the best of all ingredients for the colouring of cheese and butter; and is now exclusively used for that purpose in all the British and in some of the continental dairies. In Gloucestershire it is the practice to allow an ounce of annotto to a cwt. of cheese; in Cheshire, 8 dwts. are reckoned sufficient for a cheese of 60 lbs. When genuine, it neither affects the taste nor the smell of cheese or butter. The Spanish Americans mix annotto with their chocolate, to which it gives a beautiful tint. — (*Gray's Supplement to the Pharmacopœias*; *Loudon's Encyc. of Agriculture*, and *private information*.)

At an average of the three years ending with 1831, the annotto entered for home consumption amounted to 138,528 lbs. a year. Previously to 1832, the duty on flag annotto was 18*s.* 8*d.* a cwt., and on other sorts 5*l.* 12*s.*; but the duty is now reduced to 1*s.* a cwt. on the former, and to 4*s.* on the latter. This judicious and liberal reduction will, we have no doubt, be followed by a considerable increase of consumption. The price of flag annotto varies in the market from 6*d.* to 1*s.* per lb., and of roll from 1*s.* to 1*s.* 6*d.*

ANNUITIES. See INTEREST AND ANNUITIES.

ANTIMONY (Ger. and Du. *Spiesglas*; Fr. *Antimoine*; It. *Antimonio*; Rus. *Antimonia*; Lat. *Antimonium*), a metal which, when pure, is of a greyish white colour, and has a good deal of brilliancy, showing a radiated fracture when broken; it is converted by exposure to heat and air into a white oxide, which sublimes in vapours. It is found in Saxony and the Hartz, also in Cornwall, Spain, France, Mexico, Siberia, the Eastern Islands, and Martaban in Pegu. We are at present wholly supplied with this metal from Singapore, which receives it from Borneo; it is imported in the shape of ore, and

commonly as ballast. It is about as hard as gold; its specific gravity is about 6·7; it is easily reduced to a very fine powder; its tenacity is such that a rod of $\frac{1}{16}$ th of an inch diameter is capable of supporting 10 lbs. weight. Antimony is used in medicine, and in the composition of metal types for printing. The ores of antimony are soft, and vary in colour from light lead to dark lead grey; their specific gravity varies from 4·4 to 6·8; they possess a metallic lustre, are brittle, and occur in the crystallised massive forms. — (*Thomson's Chemistry, and private information.*)

ANTWERP, the principal sea-port of Belgium, long. 4° 22' E., lat. 51° 14' N. A large, well built, and strongly fortified city, situated on the Scheldt. It has about 65,000 inhabitants. Previously to its capture by the Spaniards, under Farnese, in 1585, Antwerp was one of the greatest commercial cities of Europe; but it suffered much by that event. In 1648, at the treaty of Westphalia, it was stipulated by Spain and Holland, that the navigation of the Scheldt should be shut up; a stipulation which was observed till the occupation of Belgium by the French, when it was abolished. In 1803, the improvement of the harbour was begun, and extensive new docks and warehouses have since been constructed. Ships of the largest burden come up to the town, and goods destined for the interior are forwarded with the greatest facility by means of canals. Almost all the foreign trade of Belgium is at present centred in Antwerp, which has again become a place of great commercial importance. By a decree issued in 1814, all goods are allowed to be warehoused in Antwerp *en entrepôt*, and may be exported on paying a charge of $\frac{1}{2}$ per cent. *ad valorem*. The exports chiefly consist of corn, seeds, linen, lace, carpets, flax, tallow, hops, &c. The imports principally consist of cotton, wine, hardware, sugar, tobacco, coffee, and all sorts of colonial produce.

Money. — Accounts are now commonly kept in *florins* of 1816, worth 1s. 8 $\frac{3}{4}$ d. sterling. The florin is divided into 20 sous, and the sou into 5 cents. Formerly accounts were kept in the pound Flemish = 2 $\frac{1}{2}$ rix dollars = 6 florins = 20 schillings = 120 stivers = 240 groats = 1,920 pennings. — (See TABLE OF COINS.) The par of exchange between Antwerp and London is 11 florins 58 cents per pound sterling.

Weights and Measures. — By a law of 1816, the French system of weights and measures was adopted in the Netherlands on the 1st of January, 1820; but the old denominations are retained. The *pond* is the unit of weight, and answers to the French kilogramme. — (See AMSTERDAM.)

Of the old weights, which are still occasionally referred to, the *quintal* of 100 lbs. is equal to 103 $\frac{1}{2}$ lbs. avoirdupois, 100 lbs. avoirdupois being consequently equal to 96·8 lbs. of Antwerp. A schippound is equal to 3 quintals, or 300 lbs.; a stone is equal to 8 lbs.

Of the old measures, a viertel of corn = 4 macken; 37 $\frac{1}{2}$ viertels = last; and 40 viertels = 10 $\frac{1}{2}$ Imperial quarters very nearly. The aam of wine contains 50 stoopen, or 36 $\frac{1}{2}$ English wine gallons.

Of the weights and measures now current, 50 $\frac{1}{2}$ lbs. = 112 lbs. English; 100 lbs. = 100 kilogrammes of France, or 212 $\frac{1}{2}$ Antwerp old weight. One barrel = 26 $\frac{1}{2}$ gallons English = 100 litres French.

Custom-house Regulations. — Captains of ships arriving at Antwerp, or any of the Belgian ports, must make, within 24 hours, a declaration in writing, of the goods of which their cargo consists; specifying the marks and numbers of the bales, parcels, &c.; their value, according to the current price at the time when the declaration is made; the name of the ship or vessel, as well as that of the captain, and of the country to which she belongs, &c.

Shipping. — The ships entering the port of Antwerp, during the five years ending with 1828, have been as follows: —

Years.	Ships.	Years.	Ships.
1824 - - -	681	1827 - - -	822
1825 - - -	800	1828 - - -	955
1826 - - -	928		

Of the 800 ships entering Antwerp in 1825, 114 were from Liverpool, 119 from London, 44 from Hull, 48 from Havre, 41 from Bordeaux, 24 from Petersburg, 24 from New York, 25 from Cuba, 26 from Rio Janeiro, 11 from Batavia, &c. — (*Bulletin des Sciences Géographiques*, for January, 1829, and February 1826.)

The commerce of Antwerp suffered much, in 1831 and 1832, from the hostilities between the Belgians and Dutch. In 1831, there were only 388 arrivals of foreign ships.

Comparative Statement of the Imports of the undermentioned Goods, at Antwerp, since 1827, and of the Stocks at the Close of each Year.

Articles.	Imports.					Stocks, 31st December.					
	1827.	1828.	1829.	1830.	1832.	1827.	1828.	1829.	1830.	1831.	1832.
Ashes, U. S. barrels	7,158	9,647	11,642	6,951	7,452	8,506	600	800	2,950	214	650
— Russia casks	4,420	1,501	3,987	1,639	728	3,558	1,000	200	1,200	250	550
Coffee - tons	23,100	22,900	23,030	21,110	10,300	14,700	8,250	8,650	8,430	4,000	2,700
Cotton - bales	25,108	18,324	33,985	21,845	13,720	28,687	4,420	5,563	6,155	4,700	1,050
Hides, S. A. No.	211,349	148,584	162,577	340,507	228,896	362,878	4,000	1,350	43,600	22,500	35,500
Indigo - chests	1,357	2,103	1,846	1,063	453	649	287	606	717	285	175
— sercons	599	380	725	206	120	252	268	360	101	55	65
Pimento - bags	1,819	1,870	1,810	2,220	576	562	500	500	200	100	200
Pepper, small do.	22,149	6,540	11,522	12,999	6,406	4,960	12,500	6,000	8,400	3,000	4,000
Rice - tierces	14,503	13,961	18,712	23,221	6,029	14,458	2,300	1,200	5,000	4,500	700
— bags	16,897	38,889	98,827	41,530	16,483	10,153	9,400	30,000	13,500	2,500	3,500
Sugar - tons	18,000	17,800	24,730	10,511	9,800	12,200	3,570	2,600	8,050	1,250	1,400
Tea - packages	1,564	61	186	1,255	814	3,778	2,259	1,878	1,335	301	155
Tobacco - hhd's	1,101	2,528	1,532	2,253	8,361	12,825	375	717	225	40	1,119
Logwood - tons	706	2,620	855	952	1,250	1,200	700	900	350	130	380
Fustic - do.	573	822	1,639	2,035	255	315	220	300	490	570	340

In the imports of 1831 and 1832, are included those received through Ostend which were destined for this port. The stocks of these goods now at Ostend, or on their way thence, are also included.

The following goods were imported at Antwerp in 1832 from all places :

Places.	Coffee.			Sugar.						Hides.	Cotton
	Casks.	Barrels.	Bags.	Casks.	C.Braz.	Bx.Hav.	Can.	Barrels.	Bags.	Ox& Cow.	Bales.
Great Britain	211	15	101,285	623	992	8,103	2,451	443	16,316	65,164	12,789
S. America and W. Indies	-	2	71,124	1,375	488	30,088	-	147	354	203,736	1,623
United States	90	162	50,102	841	-	1,732	-	203	13,602	66,079	13,754
Continent of Europe	-	-	11,660	-	-	291	-	260	1,078	20,262	521
East Indies	-	-	19,298	-	-	-	-	-	-	-	-
Jersey and Guernsey	-	-	-	-	-	85	-	-	-	7,616	-
Totals	301	179	216,769	2,839	1,480	40,299	2,451	1,053	31,550	362,878	28,687

Places.	Pepper.	Pimento	Ashes.		Rice.		Indigo.		Tobac.	Tea.	Dyewoods.	
	Bags.	Bags.	U. Stat.	Russia.	Tierces.	Bags.	Chsts.	Serns.	Hhds.	Pack.	C.Tons.	F.Tons.
Great Britain	960	212	779	1,522	1,936	9,958	526	71	1,103	-	-	-
S. Amer. & W. Indie.	-	-	-	-	-	150	-	-	-	-	-	-
United States	6,000	350	7,792	-	10,731	45	61	173	10,839	1,455	1,200	315
Continent of Europe	-	-	25	2,046	1,791	-	21	8	883	2,283		
East Indies	-	-	-	-	-	-	41	-	-	-		
Jersey and Guernsey	-	-	-	-	-	-	-	-	-	-	-	-
Totals	6,960	562	8,596	3,568	14,458	10,153	649	252	12,825	3,738	1,200	315

Conditions under which Goods are sold. — On goods generally 2 per cent. is allowed for payment in 20 days, and 1½ per cent. on credit of 6 weeks or 2 months. On cottons, at 20 days' credit, 3 per cent. are allowed, and 1½ per cent. on a credit of 2 or 3 months. On ashes, hides, and sugar, 3 per cent. for 20 days, and 1½ per cent. for three months' credit.

Tares. — West India, Brazil, and Java coffee, in single bags, 2 per cent., and Havannah in jones, ½ lb. per bag extra. Bourbon, in whole bags, 4½ lbs., and in ½ do. 2½ lbs. Pimento, pepper, and ginger, in bags, 2 per cent.; on these articles, as also coffee, in casks and barrels, real tare. Cassia lignea, and cinnamon, in bales, 10 per cent.; and in chests, 6 to 6½ lbs. per chest. Ashes, 12 per cent. Quercitron bark, 10 per cent. Cotton, in bales, 4 per cent., exclusive of ropes; and in serons, 6 lbs. per seron. Horse hair, real tare. Indigo, in chests or barrels, real tare; and in serons, 6½ to 7 lbs. per seron. Rice, in casks, 12 per cent.; and in bags, 2 per cent. Muscovado sugars, in casks and barrels, and Havannah clayed, in boxes, 14 per cent.; Brazil, in chests, 16 per cent.; Java, in canisters and baskets, 9 per cent.: Slam and Manila, in bags, 3 per cent.: Bengal, in triple bags, 5 lbs. each: Bourbon, in mats, 6 per cent. Bohea tea, exclusive of wrappers, 46 lbs. per chest, 24 lbs. per ½ ditto, and 13 lbs. per ¼ ditto, 14½ lbs. per ½ ditto; fine black and green tea, 12 to 13 lbs. per ½ chest, 9 lbs. per ¼ ditto, 7 lbs. per ½ ditto, 5 lbs. per 1-12th ditto, 3 lbs. per 1-16th ditto, and 2 per cent. in boxes. Tobacco, real tare: no draft or other deduction allowed. — (From the *Circular of Jollie, Clibborn, and Co.*)

APPLES, the fruit of the *Pyrus Malus*, or apple tree. It is very extensively cultivated in most temperate climates. An immense variety and quantity of excellent apples are raised in England, partly for the table, and partly for manufacturing into cider. Those employed for the latter purpose are comparatively harsh and austere. The principal cider counties are Hereford, Monmouth, Gloucester, Worcester, Somerset, and Devon. Mr. Marshall calculates the produce of the first four at 30,000 hhds. a year, of which Worcester is supposed to supply 10,000. Half a hogshead of cider may be expected, in ordinarily favourable seasons, from each tree in an orchard in full bearing. The number of trees on an acre varies from 10 to 40, so that the quantity of cider must vary in the same proportion, that is, from 5 to 20 hhds. The produce is, however, very fluctuating; and a good crop seldom occurs above once in three years. — (*Loudon's Encyc. of Agriculture, &c.*)

Besides the immense consumption of native apples, we import, for the table, considerable supplies of French and American apples, especially the former; the entries of foreign apples for home consumption having amounted, at an average of the three years ending with 1831, to 36,012 bushels a year. Were it not for the oppressive duty of 4s. a bushel, there can be little doubt that the imports would be decidedly larger. The apples produced in the vicinity of New York are universally admitted to be the finest of any; but unless selected and packed with care, they are very apt to spoil before reaching England. The exports of apples from the United States during the year ended the 30th of September, 1832, amounted to 6,928 barrels, valued at 15,314 dollars. Of these, 1,370 barrels were shipped for England. — (*Papers published by the Board of Trade*, p. 106.; *Papers laid before Congress*, 15th of February, 1833.)

APPRENTICE, a young person of either sex, bound by indenture to serve some particular individual, or company of individuals, for a specified time, in order to be instructed in some art, science, or trade.

According to the common law of England, every one has a right to employ himself at pleasure in every lawful trade. But this sound principle was almost entirely subverted by a statute passed in the fifth year of the reign of Queen Elizabeth, commonly called the Statute of Apprenticeship. It enacted that no person should, for the future, exercise any trade, craft, or mystery, at that time exercised in England and Wales, unless he had previously served to it an apprenticeship of seven years at least; so that what had before been a bye-law of a few corporations, became the general and statute law of the kingdom. Luckily, however, the courts of law were always singularly disinclined to give effect to the provisions of this statute; and the rules which they established for its interpretation served materially to mitigate its injurious operation. But though its impolicy had been long apparent, it was continued till 1814, when it was repealed by the 54 Geo. 3. c. 96. This act did not interfere with any of the existing rights, privileges, or bye-laws of the different corporations; but wherever these do not interpose, the formation of apprenticeships, and their duration, is left to be adjusted by the parties themselves.

The regulations with respect to the taking of apprentices on board ship, the only part of this subject that properly comes within the scope of this work, are embodied in the 4 Geo. 4. c. 25. They are as follow : —

From the 1st of January, 1824, every master of a merchant ship exceeding the burden of 80 tons shall have on board his ship, at the time of such ship clearing out from any port of the United Kingdom, one apprentice or apprentices, in the following proportion to the number of tons of her admeasurement, according to the certificate of registry ; viz.

For every vessel exceeding 80 tons, and under 200 tons, 1 apprentice at least, :

—	200	—	400	—	2	—
—	400	—	500	—	3	—
—	500	—	700	—	4	—
—	700 and upwards	—	—	—	5	—

who shall, at the period of being indentured, respectively be under the age of 17 years ; provided that every apprentice so to be employed on board any vessel, as above described, shall be duly indented for at least four years ; and the indentures of every such apprentice shall be enrolled with the collector and comptroller at the Custom-house of the port whence such vessel shall first clear out after the execution of such indentures. — § 2.

Every apprentice so enrolled is hereby exempted from serving in his Majesty's navy until he shall have attained the age of 21 years ; provided he is regularly serving his time either with his first master or ship-owner, or some other master or ship-owner to whom his indentures shall have been regularly transferred ; and every owner or master neglecting to enrol such indentures, or who shall suffer any such apprentice to leave his service, except in case of death or desertion, sickness, or other unavoidable cause, to be certified in the log book, after the vessel shall have cleared outwards on the voyage upon which such vessel may be bound, shall for every such offence forfeit 10*l.*, to be paid in manner following ; that is to say, one moiety by the owners of such vessel, and the other moiety by the master thereof, to be levied, recovered, and applied, in manner hereinafter mentioned. — § 4.

Every person to whom such apprentice shall have been bound may employ him, at any time, in any vessel of which such person may be the master or owner ; and may also, with the consent of such apprentice, if above 17, and if under that age, with the consent of his parents or guardians, transfer the indentures of such apprentice, by endorsement thereon, to any other person who may be the master or owner of any registered vessel. — § 5.

No stamp duty shall be charged on any such transfer by endorsement. — § 6.

And by 6 Geo. 4. c. 107. § 138. it is enacted, that no person shall be deemed to be an apprentice for the purposes of the preceding act (4 Geo. 4. c. 25.), unless the indenture of such apprentice shall have been enrolled with the collector and comptroller of the port from which any such apprentice shall first go to sea after the date of such indenture ; or in default of such enrolment, until the same shall have been enrolled at some port from which the ship in which such apprentice shall afterwards go to sea shall be cleared.

By stat. 7 & 8 Geo. 4. c. 56. § 7. it is enacted that no higher duty than 2*s.* shall be charged upon the indenture of any apprentice bound to serve at sea in the merchant service.

AQUA FORTIS. See ACID (*Nitric*).

AQUAMARINE. See BERYL.

AQUA VITÆ (Ger. *Aquavit* ; Fr. *Eau de vie* ; It. *Acqua vite* ; Sp. *Agua de vida* ; Rus. *Wodka* ; Lat. *Aqua vita*), a name familiarly applied to all native distilled spirits ; equivalent to the *eau de vie*, or brandy, of the French, the *whisky* of the Scotch and Irish, the *geneva* of the Dutch, &c. In this way it is used in the excise laws relating to the distilleries.

ARANGOES, a species of beads made of rough carnelian. They are of various forms, as barrel, bell, round, &c., and all drilled. The barrel-shaped kind, cut from the best stones, are from two to three inches long, and should be chosen as clear as possible, whether red or white, having a good polish, and free from flaws. The bell-shaped are from one to two inches long, being in all respects inferior. Considerable quantities were formerly imported from Bombay, for re-exportation to Africa ; but since the abolition of the slave trade, the imports and exports of arangoes have been comparatively trifling. — (*Milburn's Orient. Com.*)

ARCHANGEL, the principal commercial city of the north of Russia, in lat. 64° 34' N., long. 38° 59' E. It is situated on the right bank of the Dwina, about 30 English miles above where it falls into the White Sea. Population, 7,000 or 8,000. The harbour is at the island of Sollenbole, about a mile from the town. The bar at the mouth of the Dwina has generally 14½ feet water ; so that ships drawing more than this depth must be partially loaded outside the bar from lighters. The Dwina being a navigable river, traversing a great extent of country, renders Archangel a considerable *entrepôt*. It was discovered in 1554, by the famous Richard Chancellor, the companion of Sir Hugh Willoughby in his voyage of discovery ; and from that period, down to the foundation of Petersburg, was the only port in the Russian empire accessible to foreigners. Though it has lost its ancient importance, it still enjoys a pretty extensive commerce. The principal articles of export are grain, tallow, flax, hemp, timber, linseed, iron, potash, mats, tar, &c. Deals from Archangel, and Onega in the vicinity of Archangel, are considered superior to those from the Baltic. Hemp not so good as at Riga, but proportionally cheaper. Tallow is also inferior. Iron same as at Petersburg, sometimes cheaper and sometimes dearer. The quality of the wheat exported from Archangel is about equal to that from Petersburg. The imports are not very extensive. They consist principally of sugar, coffee, spices, salt, woollens, hardware, &c. The merchants of Archangel are said by Mr. Cox to be distinguished for honesty and intelligence. — (*Travels in the North of Europe*, vol. iii. p. 150.)

Account of the Quantities of the principal Articles exported from Archangel during each of the Six Years ending with 1832.

Articles.	1827.	1828.	1829.	1830.	1831.	1832.
Flax - - poods	49,855	54,877	131,160	162,383	266,485	120,719
Grain, Barley chets.	3,670	550	11,765	1,897	8,657	323
Oats - do.	308,810	47,137	352,792	84,639	226,109	27,779
Rye - do.	44,108	39,106	96,460	157,645	174,102	189,486
Wheat do.	2,017	11,777	113,738	83,400	104,037	37,728
Hemp - - poods	46,979	45,693	57,317	63,057	53,855	51,142
Iron - - do.	64,319	65,013	117,261	116,372	89,675	47,369
Linseed - - chets.	78,612	131,804	136,968	142,158	95,039	103,494
Mats - - pieces	1,363,334	530,353	651,438	674,481	424,119	841,450
Pitch - - barrels	13,460	9,973	8,407	17,917	8,237	13,434
Potashes - - poods	10,166	3,967	3,209	10,065	12,823	9,205
Tallow - - do.	100,634	186,126	156,778	135,157	119,264	100,263
Tallow candles do.	2,815	3,422	3,773	4,756	3,491	2,937
Tar - - barrels	91,226	70,985	37,764	92,548	52,467	58,014
Train oil - poods	21,217	17,004	16,534	19,169	4,129	8,989
Wood, Deals pieces	382,245	246,526	260,771	415,989	238,660	234,313
Battens do.	84,745	73,133	75,335	121,426	63,175	43,354
Deal ends do.	74,644	56,620	64,160	101,285	53,363	44,535

The total value of the exports in 1831 was estimated at 14,750,756 rubles, while that of the imports was estimated at only 1,155,872 rubles. During the same year there arrived at Archangel 443 ships; of which 349 were British, 12 Dutch, 14 Prussian, 12 Mecklenburgh, &c.

Account of the Number of Ships that sailed from Archangel during each of the Six Years ending with 1832.

Years - - -	1827.	1828.	1829.	1830.	1831.	1832.
Ships - - -	386	290	450	505	445	364

The trade of Archangel is very much influenced by the demand from the more southerly parts of Europe, and especially from England, for corn. When a brisk demand is anticipated, oats are brought in large quantities from the interior, sometimes even from the distance of 1,500 miles, in covered barks capable of holding several hundred quarters. But as there are few extensive mercantile establishments here, the supplies are scanty, except when a large demand has been expected for some time previously to the season for bringing them down. — (*Odd's European Commerce, and private information.*)

Monies, Weights, and Measures, same as at Petersburg; which see.

ARGOL, ARGAL, OR TARTAR (Ger. *Weinstein*; Du. *Wynsteen*; Fr. *Tartre*; It. Sp. and Port. *Tartaro*; Rus. *Winnui kamen*; Lat. *Tartarus*), a hard crust formed on the sides of the vessels in which wine has been kept; it is red or white according to the colour of the wine, and is otherwise impure. On being purified, it is termed *cream* or *crystals of tartar*. It consists principally of bitartrate of potash. White argol is preferable to red, as containing less drossy or earthy matter. The marks of good argol of either kind are, its being thick, brittle, hard, brilliant, and little earthy. That brought from Bologna is reckoned the best, and fetches the highest price. Argol is of considerable use among dyers, as serving to dispose the stuffs to take their colours the better. Pure argol, or cream of tartar, is extensively used in medicine. It has an acid and rather unpleasant taste. It is very brittle, and easily reduced to powder: specific gravity 1.95.

The duty on argol, which was judiciously reduced in 1832 from 2s. a cwt. to 6d., produced in that year 678l. 3s. 7d. of nett revenue. This, supposing the whole to have been charged with the low duty, would show an importation of 27,127 cwt. The price of argol in the London market, in August, 1833, varied, Bologna from 52s. to 58s. per cwt., Leghorn 48s. to 50s. per ditto, Naples 42s. to 48s., Rhenish 48s. to 50s.

ARISTOLOCHIA (Fr. *Serpentaire*; Ger. *Schlangenwurz*; It. *Serpentaria*; Lat. *Aristolochia serpentaria*), the dried root of Virginia snake-root, or birthroot: it is small, light, and bushy, consisting of a number of fibres matted together, sprung from one common head, of a brownish colour on the outside, and pale or yellow within. It has an aromatic smell something like that of valerian, but more agreeable; and a warm, bitterish, pungent taste, very much resembling camphor. — (*Ency. Metrop.*)

ARMS. See FIRE-ARMS.

ARQUIFOUX (Ger. *Bleyglanz*; Fr. *Arquifou*; It. *Archifoglio*; Lat. *Galena*), a sort of lead ore, very heavy, easily reduced to powder, and hard to melt; when it is broken, it parts into shining scales of a whitish colour. The potters use it to give their works a green varnish; and in England it is commonly called *potters' ore*. *Arquifoux* is exported from England in large lumps; it should be chosen heavy, the scales bright and resembling tin-glass.

ARRACK, OR RACK (Fr. *Arac*; Ger. *Arrack, Rack*; Du. *Arak, Rak*; It. *Araco*; Sp. *Arak*; Port. *Araca*; Rus. *Arak*), a spirituous liquor manufactured at different places in the East.

Arrack is a term applied in most parts of India, and the Indian islands, to designate every sort of spirituous liquor; a circumstance which accounts for the discrepancy in the statements as to the materials used in making it, and the mode of its manufacture. The

arrack of Goa and Batavia is in high estimation; that of Columbo or Ceylon has been said to be inferior to the former; but this is doubtful. Goa and Columbo arrack is invariably made from the vegetable juice, *toddy*, which flows by incision from the coco nut tree (*Cocos nucifera*). After the juice is fermented, it is distilled and rectified. It usually yields about an *eighth* part of pure spirit. Batavia or Java arrack is obtained by distillation from molasses and rice, with only a small admixture of toddy. When well prepared, arrack is clear and transparent; generally, however, it is slightly straw-coloured. Its flavour is peculiar; but it differs considerably, no doubt in consequence of the various articles of which it is prepared, and the unequal care taken in its manufacture. In England, arrack is seldom used except to give flavour to punch: formerly the imports were quite inconsiderable; but they have recently increased so as to amount, at an average of the years 1829 and 1830, to above 30,000 gallons a year. In the East its consumption is immense. It is issued to the soldiers in India as part of the established rations; and it is supplied, instead of rum, to the seamen of the royal navy employed in the Indian seas. It is one of the principal products of Ceylon. Its prime cost in that island varies from 8*d.* to 10*d.* a gallon; and from 600,000 to 700,000 gallons are annually exported, principally to the presidencies of Bengal, Madras, and Bombay. It is sold in Ceylon by the legger of 150, and in Java by the legger of 160 gallons. In 1829, the first quality of Java arrack sold in Batavia at 160 florins the legger, or 1*s.* 8³/₄*d.* per gallon. The second quality fetched 125 florins.

Pariah-arrack is a phrase used to designate a spirit distilled in the peninsula of India, which is said to be often rendered unwholesome by an admixture of *ganga* (*Cannabis sativa*), and a species of *Datura*, in the view of increasing its intoxicating power. But it is not clear whether the term *pariah-arrack* be meant to imply that it is an inferior spirit, or an adulterated compound. This liquor is sometimes distilled from coco nut toddy, and sometimes from a mixture of jaggery, water, and the barks of various trees. — (See *Milburn's Orient. Com.*; and *Mr. Marshall's valuable Essay on the Coco Nut Tree*, p. 18.)

ARROW-ROOT, the pith or starch of the root *Maranta arundinacea*. It has received its common name from its being supposed to be an antidote to the poisoned arrows of the Indians. The powder is prepared from roots of a year old. It is reckoned a very wholesome nutritious food: it is often adulterated, when in the shops, with the starch or flour of potatoes. It is a native of South America; but has been long introduced into the West Indies, where it forms a pretty important article of cultivation. An excellent kind of arrow-root, if it may be so called, is now prepared in India from the root of the *Curcuma angustifolia*. The plant is abundant on the Malabar coast, where the powder is made in such quantities as to be a considerable object of trade. Some of it has been brought to England. The *Maranta arundinacea* has been carried from the West Indies to Ceylon, where it thrives extremely well, and where arrow-root of the finest quality has been manufactured from it. — (*Ainslie's Mat. Indica*.)

At an average of the three years ending with 1831, the arrow-root entered for home consumption amounted to 441,556 lbs. a year. Previously to last year (1832), the duty on arrow-root from a British possession was 9*s.* 4*d.* a cwt.; but as it is now reduced to 1*s.* a cwt., a considerable increase of consumption may be expected. It was quoted in the London market, in August, 1833, at from 9*d.* to 1*s.* 10*d.* per lb.

ARSENIC (Ger. *Arsenik*; Fr. *Arsenic*; It. and Sp. *Arsenico*; Rus. *Müsichjah*; Lat. *Arsenicum*). This metal has a bluish white colour not unlike that of steel, and a good deal of brilliancy. It has no sensible smell while cold, but when heated it emits a strong odour of garlic, which is very characteristic. It is the softest of all the metallic bodies, and so brittle that it may easily be reduced to a very fine powder by trituration in a mortar. Its specific gravity is 5.76. — (*Thomson's Chemistry*.)

Metallic arsenic is not used in the arts, and is not, therefore, extracted from the ore, except for the purposes of experiment or curiosity. The arsenic of commerce is the white oxide, or *arsenious acid* of chemists. It is a white, brittle, compact substance, of a glassy appearance; is inodorous; has an acrid taste, leaving on the tongue a sweetish impression; and is highly corrosive. In its metallic state, arsenic exerts no action on the animal system; but when oxidised, it is a most virulent poison. The arsenic of the shops is sometimes adulterated with white sand, chalk, or gypsum: the fraud may be detected by heating a small portion of the suspected powder; when the arsenic is dissipated, leaving the impurities, if there be any, behind. Though the most violent of all the mineral poisons, the white oxide of arsenic, or the arsenic of the shops, is yet, when judiciously administered, a medicine of great efficacy. It is also used for various purposes in the arts. It is principally imported from Saxony and Bohemia. — (*Thomson's Chemistry*; *A. T. Thomson's Dispensatory*.)

ASAFÆTIDA (Ger. *Teufelsdreck*; Du. *Duivelsdreck*; Fr. *Assa-fetida*; Sp. *Asa-fetida*; Lat. *Asa-fetida*; Per. *Ungoozeh*), a gum resin, consisting of the inspissated juice of a large umbelliferous plant, the *Ferula asafetida*. It is produced in the southern provinces of Persia, and in the territory of Sinde, or country lying at the mouth of the Indus.

It is exported from the Persian gulf to Bombay and Calcutta, whence it is sent to Europe. It has a nauseous, somewhat bitter, biting taste, and an excessively strong, fœtid, alliaceous smell: the newer it is, it possesses its smell and other peculiar properties in the greater perfection. It is imported, packed in irregular masses, in mats, casks, and cases; the last being, in general, the best. It should be chosen clean, fresh, strong-scented, of a pale reddish colour, variegated with a number of fine, white tears: when broken, it should somewhat resemble marble in appearance; and, after being exposed to the air, should turn of a violet red colour. That which is soft, black, and foul, should be rejected. The packages should be carefully examined, and ought to be tight, to prevent the smell from injuring any other article. In 1825, the imports of asafetida amounted to 106,770 lbs., but they have not been so large since; and in

1830, only 8,722 lbs. were imported. We have not learned the quantity cleared for consumption, but it must be trifling. In this country, it is used only in the materia medica. In France, it is used both in that way, and to some extent, also, as a condiment. It is worth, in bond, in the London market, from 2*l.* to 8*l.* per cwt. — (*Milburn's Orient. Com.*; *Parl. Papers*; and *private information*.)

ASARUM (Fr. *Asaret*; Ger. *Hazelnurzel*; Sp. *Asaro de Europa*), the root or dried leaves of the asarabacca. The leaves are nearly inodorous; their taste slightly aromatic, bitter, acrid, and nauseous. The powder of the leaves is the basis of most cephalic snuffs. A good deal of their acrimony is lost in keeping: they should, consequently, be used in as recent a state as possible, and dried without the application of much heat. Asarabacca grows in several parts of England, particularly Lancashire and Westmoreland.

ASH (COMMON), the *Fraxinus excelsior* of botanists, a forest tree of which there are many varieties. It is abundant in England, and is of the greatest utility.

The ash is of very rapid growth; and, unlike most other trees, its value is rather increased than diminished by this circumstance. Like the chesnut, the wood of young trees is most esteemed. It grows on a great variety of soils, but is best where the growth has been most vigorous. It is inferior to the oak in stiffness, and is more easily split; but in toughness and elasticity it is far superior to the oak, or to any other species of timber. Hence its universal employment in all those parts of machinery which have to sustain sudden shocks, such as the circumference, teeth, and spokes of wheels, ship-blocks, &c., and in the manufacture of agricultural implements; in the latter, indeed, it is almost exclusively made use of. The want of prolonged durability is its greatest defect; and it is too flexible to be employed in building. The wood of old trees is of a dark brown colour, sometimes beautifully figured; the wood of young trees is brownish white, with a shade of green. The texture is alternately compact and porous: where the growth has been vigorous, the compact part of the several layers bears a greater proportion to the spongy, and the timber is comparatively tough, elastic, and durable. It has neither taste nor smell; and, when young, is difficult to work. The mountain ash (*Pyrus aucuparia*) is quite a different tree from the common ash, and its timber is far less valuable. — (*Tredgold's Principles of Carpentry*; *Timber Trees and Fruits*, in *Lib. of Entertaining Knowledge*, &c.)

ASHES (Fr. *Vedasse*; Ger. *Waidasche*; Du. *Weedas*; Da. *Vedaske*; It. *Feccia bruciata*; Sp. *Alumbre de hez*; Rus. *Weidasch*; Lat. *Cineres infectorii*), the residuum, or earthy part, of any substance after it has been burnt. In commerce, the term is applied to the ashes of vegetable substances; from which are extracted the alkaline salts called potash, pearlash, barilla, kelp, &c.; which see.

ASPHALTUM. See **BITUMEN**.

ASS (Fr. *Ane*; Ger. *Esel*; It. *Asino*; Lat. *Asinus*), the well-known quadruped of that name.

ASSETS, in commerce, a term used to designate the stock in trade, and the entire property of all sorts, belonging to a merchant or to a trading association. It is also applied to goods or property placed, for the discharge of some particular trust or obligation, in the hands of executors, assignees, &c.

ASSIENTO, a Spanish word signifying a contract. In commerce, it means the contract or agreement by which the Spanish government ceded first to a company of French, and afterwards (by the treaty of Utrecht) to a company of English merchants, the right to import slaves into the Spanish colonies. — (*Brougham's Colonial Policy*, vol. i. p. 439.)

ASSIGNEE, a person appointed by competent authority to do, act, or transact some business, or exercise some particular privilege or power, for or on account of some specified individual or individuals.

Assignees may be created by deed, or by law: by deed, where the lessee of a farm assigns the same to another; by law, where the law makes an assignee, without any appointment of the person entitled, as an executor is assignee in law to the testator, and an administrator to an intestate. The term is most commonly applied to the creditors of a bankrupt appointed to manage for the rest, and who consequently have the bankrupt's estate assigned over to them. — (See **BANKRUPT**.)

ASSIZE. See **BREAD**.

ASSURANCE. See **INSURANCE**.

AUCTION, a public sale of goods to the highest bidder. Auctions are generally notified by advertisement, and are held in some open place. The biddings may be made either by parties present, or by the auctioneer under authority given to him; the sale is usually terminated by the fall of a hammer.

AUCTIONEER, a person who conducts sales by auction. It is his duty to state the conditions of sale, to declare the respective biddings, and to terminate the sale by *knocking down* the thing sold to the highest bidder. An auctioneer is held to be lawfully authorised by the purchaser to sign a contract for him, whether it be for lands or goods. And his writing down the name of the highest bidder in his book is sufficient to bind any other person for whom the highest bidder purchased, even though such person be present, provided he do not object *before entry*.

Every auctioneer must take out a licence, renewable annually on the 5th of July, for which he is charged 5*l.*; and if he sell goods for the sale of which an excise licence is specially required, he must also take out such licence, unless the goods be the property of a licensed person, and sold for his behalf and on his *entered* premises, in which case such additional licence is not required. — (6 *Geo. 4. c. 81*.)

Auctioneers within the limits of the chief excise office in London are bound, when they receive their licence, to give security to the excise by bond, themselves in 1,000*l.* and two sureties in 200*l.* each, to deliver in within twenty-eight days of any sale a true and particular account of such sale, and to pay the

duties on the same. Auctioneers refusing or delaying to pay the duties within the specified time, forfeit their bond and the bonds of their sureties, and double the amount of the duties. — (19 Geo. 3. c. 56.)

Auctioneers carrying on their trade without the limits of the head office give bond, themselves in 500*l*. and two sureties in 50*l*. each, to render an account of the duties accruing on sales, and to pay them within six weeks, under the penalties already mentioned. — (19 Geo. 3. c. 56., and 38 Geo. 3. c. 54.)

A licensed auctioneer going from town to town by a public stage coach, and sending goods by a public conveyance, and selling them on commission by retail or auction, is a *trading person* within the 50 Geo. 3. c. 41. § 6., and must take out a hawkers' and pedlar's licence.

The following duties are payable on goods sold by auction : —

For every 20*s*. of the purchase money arising or payable by virtue of any sale at auction for the benefit of the growers or first purchasers respectively of any sheep's wool, the growth or produce of any part of the United Kingdom, 2*d*.

For every 20*s*. of the purchase money arising or payable by virtue of any sale at auction of any interest in possession or reversion in any freehold, customary, copyhold, or leasehold lands, tenements, houses, or hereditaments, and any share or shares in the capital or joint stock of any corporation or chartered company, and of any annuities or sums of money charged thereon, and of any ships and vessels, and of any reversionary interest in the public funds, and of any plate or jewels, and so in proportion for any greater or less sum, 7*d*.

For every 20*s*. of the purchase money arising or payable by virtue of any sale at auction of furniture, fixtures, pictures, books, horses, and carriages, and all other goods and chattels whatsoever, and so in proportion for any greater or less sum, 1*s*.

The duties to be paid by the auctioneer, agent, factor, or seller by commission.

By stat. 29 Geo. 3. c. 63. § 1, 2, no duty shall be paid for piece goods sold by auction, woven or fabricated in this kingdom, which shall be sold entire in the piece or quantity as taken from the loom, and in lots of the price of 20*l*. or upwards, and so as the same be sold in no other than entered places, and openly shown and exposed at such sale.

And the auctioneer shall, besides the bond given on receiving his licence, give a further bond in 5,000*l*. with two sureties, that he will, within fourteen days after every such sale, deliver an account thereof at the next excise office, and will not sell by auction any goods woven out of this kingdom, or woven in this kingdom, which shall not be sold in the entire piece, without payment of the proper duty. § 6.

By stat. 41 Geo. 3. c. 91. § 8., all corn and grain of every sort, flour, and meal, and all beef, pork, hams, bacon, cheese, and butter, imported into Great Britain, shall be free of the duty on the first sale thereof by auction on account of the importer, so as the same be entered at some custom-house at the port of importation, and the sale thereof be within twelve months and by a licensed auctioneer.

By stat. 30 Geo. 3. c. 26., all goods imported by way of merchandise from *Yucatan*, and by 32 Geo. 3. c. 41., all whale-oil (and by 41 Geo. 3. c. 42., all elephant-oil, produced from sea-cows or sea-elephants, and commonly called "elephant's oil,") whalebone, ambergris, and head-matter, and all skins of seals and other animals living in the sea, and also elephants' teeth, palm-oil, dyeing-wood, drugs, and other articles for dyers' use, and all mahogany and other manufactured wood for the use of cabinet-makers and other manufacturers, imported in *British* ships from *Africa* and (by 42 Geo. 3. c. 93. § 3.) *America*, or any *British* settlement abroad, shall be free of the excise duty on the first sale thereof at auction by or for the account of the original importer to whom the same were consigned, and by whom they were entered at the Custom-house, so as such sale be made within twelve months after such goods are imported, and the same be sold by a licensed auctioneer.

By stat. 19 Geo. 3. c. 56. § 13., no duties shall be laid (1.) on any sale by auction of estates or chattels made by order of the Court of Chancery or Exchequer, or courts of great sessions in Wales : (2.) on any sale made by the *East India* or *Hudson's Bay* companies : (3.) by order of the commissioners of customs or excise : (4.) by order of the Board of ordnance : (5.) by order of the commissioners of the navy or victualling offices : (6.) on any such sales made by the sheriff, for the benefit of creditors, in execution of judgment : (7.) on sales of goods distrained for rent : (8.) on sales for non-payment of tithes : (9.) on sales of effects of bankrupts sold by assignees : (10.) on goods imported by way of merchandise from any *British* colony in *America*, the same being of the growth, produce, or manufacture of such colony, on the first sale thereof on account of the original importer to whom they were consigned, and by whom they were entered at the Custom-house, so as such sale be made within twelve months after importation (see 59 Geo. 3. c. 54. § 3.) : (11.) on any ships or their cargoes condemned as prize, and sold for the benefit of the captor : (12.) on any ships or goods wrecked or stranded, sold for the benefit of the insurers or proprietors : (13.) on the sale of any goods damaged by fire, and sold for the benefit of the insurers : (14.) on any auction to be held on the account of the lord or lady of the manor for granting any copyhold or customary messuages, lands, or tenements for the term of a life or lives, or any number of years : (15.) on any auction to be held for the letting or demising any messuages, lands, or tenements for the term of a life or lives, or any number of years, to be created by the person on whose account such auction shall be held : (16.) on the sale of any wood, coppice, produce of mines or quarries, or materials for working the same ; or on the sale of any cattle, and live or dead stock, or unmanufactured produce of land, so as such sale of woods, coppices, produce of mines or quarries, cattle, corn, stock or produce of land, may be made whilst they continue on the lands producing the same, and by the owner of such lands, or proprietor of or adventurer in such mines or quarries, or by their steward or agent.

By stat. 52 Geo. 3. c. 53. § 1., all coffee imported in any *British* ship from any *British* colony in *America* may be sold by auction, free of the auction duty, whilst the same shall remain in warehouses under the act 43 Geo. 3. c. 132. or any other act.

Certain articles from the United States, as regulated by the act 59 Geo. 3. c. 54. § 3., and goods from Portugal imported under stat. 51 Geo. 3. c. 47., may also be sold by auction free of duty, if on account of the original importer, and within twelve months of their importation.

By stat. 19 Geo. 3. c. 56. § 9., the auctioneer, if the sale be within the limits of the chief office of excise in *London*, shall give two days' notice at the said office, elsewhere three days' notice to the collector or at the next excise office, in writing, signed by him, specifying the particular day when such sale shall begin ; and shall at the same time, or within twenty-four hours after, deliver a written or printed catalogue, attested and signed by such auctioneer or his known clerk, in which catalogue shall be particularly enumerated every article, lot, parcel, and thing intended to be sold at such auction. And if he shall presume to make such sale without delivering such notice and catalogue, or sell any estate or goods not enumerated therein, he shall forfeit 20*l*.

By stat. 32 Geo. 3. c. 11., every auctioneer who shall have delivered such notice or catalogue shall, within 28 days (if within the limits of the chief office of excise, elsewhere within six weeks) after the day specified in such notice for such sale, deliver at such chief office, or to the collector of excise in whose collection such sale has been or was intended to be, a declaration in writing, setting forth whether or not any such sale had been or was opened or begun under such notice, or any article, lot, parcel, or thing contained in such catalogue was bid for or sold at such auction ; and such auctioneer, or person acting as his clerk as aforesaid, shall make oath to the truth of such declaration before the said commissioners or collector, on pain of forfeiting 50*l*. for every neglect or refusal of delivering such declaration, verified as aforesaid.

The real owner of any estate, goods, or effects put up to sale by way of auction, and bought in either by himself or by his steward or known agent employed in the management of the sale, or by any other person appointed in writing by the owner to bid for him, shall be allowed the duties, provided notice in writing be given to the auctioneer before such bidding, both by the owner and person intended to be the

bidder, of such person being appointed by the owner; and provided such notice be verified by the oath of the auctioneer, as also the fairness of the transaction to the best of his knowledge and belief. — (19 Geo. 3. c. 56., 28 Geo. 3. c. 37.) An auctioneer employed in a case of this sort, and neglecting to take the proper steps to prevent the duties from attaching, may be obliged to pay them himself. — (19 Geo. 3. c. 56.)

If the sale of an estate be void through defect of title, the commissioners of excise, or justices of the peace in the county, may, on oath being made, grant relief for the duties paid. Claim must be made within twelve months after the sale, if rendered void within that time; or if not rendered void within that time, within three months after the discovery.

The auctioneer is by law liable to pay the auction duties, but he may recover the same from the vendor. The conditions of sale usually oblige the buyer to pay the whole, or a part of the duties; and upon his refusing or neglecting to pay them, the bidding is void.

An auctioneer who declines to disclose the name of his principal at the time of sale, makes himself responsible. But if he disclose the name of his principal, he ceases to be responsible, either for the soundness of or title to the thing sold, unless he have expressly warranted it on his *own* responsibility.

If an auctioneer pay over the produce of a sale to his employer, after receiving notice that the goods were not the property of such employer, the real owner of the goods may recover the amount from the auctioneer.

It has long been a common practice at certain auctions (called for that reason *mock* auctions) to employ *puffers*, or mock bidders, to raise the value of the articles sold by their apparent competition, and many questions have grown out of it. It was long ago decided, that if the owner of an *estate* put up to sale by auction employ puffers to bid for him, it is a fraud on the real bidder, and the highest bidder cannot be compelled to complete his contract. — (6 T. Rep. p. 642.) But it would seem as if the mere employment of puffers under any circumstances were now held to be illegal. "The inclination of the courts at the present time is, that a sale by auction should be conducted in the most open and public manner possible; that there should be no reserve on the part of the seller, and no collusion on the part of the buyers. Puffing is illegal, according to a late case, even though there be only one puffer; and it was then decided that the recognised practice at auctions of employing such persons to bid upon the sale of horses could not be sustained." — (Woolrych on Commercial Law, p. 262.)

A party bidding at an auction may retract his offer at any time before the hammer is down. Another clearly established principle is, that verbal declarations by an auctioneer are not to be suffered to control the printed conditions of sale; and these, when pasted up under the box of the auctioneer, are held to be sufficiently notified to purchasers.

Auctioneers, like all other agents, should carefully observe their instructions. Should those who employ them sustain any damage through their carelessness or inattention, they will be responsible. They must also answer for the consequences, if they sell the property intrusted to their care for less than the price set upon it by the owners, or in a way contrary to order.

An auctioneer who has duly paid the licence duty is not liable, in the city of London, to the penalties for acting as a *broker* without being admitted agreeably to the 6 Anne, c. 16.

The establishment of mock auctions is said to be a common practice among swindlers in London. Persons are frequently placed at the doors of such auctions, denominated *barkers*, to invite strangers to come in; and puffers are in wait to bid up the article much beyond its value. A stranger making an offer at such an auction is almost sure to have the article knocked down to him. Plated goods are often disposed of at these auctions; but it is almost needless to add, that they are of very inferior quality. Attempts have sometimes been made to suppress mock auctions, but hitherto without much success.

We subjoin

An Account of the Number of Auction Licences granted from the 5th of January, 1819, with the Amount of Duty received on Sales by Auction; distinguishing each Year, and specifying those who have taken out such Licences for Town, Country, and Town and Country, down to 1831. — (Parl. Paper, No. 138. Sess. 1831.)

Years ended 5th of January.	Number of Auction Licences.	Amount of Duty received on Sales by Auction.			Number of Licences taken out.		
					For Town.	For Country.	For Town and Country.
		£	s.	d.			
1820	2,557	256,534	16	9	327	2,124	106
1821	2,770	225,630	5	9	338	2,323	109
1822	2,939	202,317	18	2½	309	2,523	107
1823	2,897	206,322	8	1	343	2,433	121
1824	2,939	223,835	4	9	334	2,493	112
1825	2,941	279,264	1	9½	338	2,496	107
1826	2,910	308,591	12	7½	357	2,437	116
1827	2,981	225,061	9	11	607	2,325	49
1828	3,119	250,239	10	3	—	2,577	542
1829	2,972	235,447	18	10½	—	2,422	550
1830	3,043	225,258	11	4½	—	2,519	524
1831	2,467	203,090	17	0	—	2,478	489

Account of the Produce of the Auction Duties, in each of the Three Years, ending the 5th of January 1833, distinguishing the Amount paid under separate Heads.

	Amount of Auction Duties on the Sale of				Total Produce.
	Estates, Houses, Annuities, Ships, Plate, Jewels, &c.	Household Furniture, Horses, Carriages, and all other Goods and Chattels.	Sheep's Wool.	Foreign Produce (First Sale thereof.)	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
England - - -	72,348 19 6	128,184 13 1	11 14 9	2,865 13 4	203,411 0 8
Scotland - - -	7,150 6 7	12,387 11 3	0 19 9	85 10 11	19,624 8 6
Ireland - - -	1,952 13 5	9,004 18 8	0 6 9	- - -	10,957 18 10
Year ended 5th of January, 1831	81,451 19 6	149,577 3 0	13 1 3	2,951 4 3	233,993 8 0
England - - -	76,164 3 0	122,088 8 11	25 10 11	2,857 3 8	201,135 6 6
Scotland - - -	4,863 9 7	12,014 11 3	0 16 9	69 7 2	16,948 4 9
Ireland - - -	1,616 8 5	8,847 2 7	0 7 3	1 7 5	10,465 5 8
Year ended 5th of January, 1832	82,644 1 0	142,950 2 9	26 14 11	2,927 18 3	228,548 16 11
England - - -	79,218 9 8	126,126 15 2	15 10 6	2,694 13 8	208,055 9 0
Scotland - - -	5,436 13 8	12,294 3 7	1 2 2	136 0 2	17,867 19 7
Ireland - - -	2,213 5 5	8,180 5 4	- - -	0 13 2	10,394 3 11
Year ended 5th of January, 1833	86,868 8 9	146,601 4 1	16 12 8	2,831 7 0	236,317 12 6

Excise Office, London, 5th of August, 1833.

AVERAGE, a term used in commerce and navigation to signify a contribution made by the individuals, when they happen to be more than one, to whom a ship, or the goods on board it, belong, or by whom it or they are insured; in order that no particular individual or individuals amongst them, who may have been forced to make a sacrifice for the preservation of the ship or cargo, or both, should lose more than others. "Thus," says Mr. Serjeant Marshall, "where the goods of a particular merchant are thrown overboard in a storm to save the ship from sinking; or where the masts, cables, anchors, or other furniture of the ship, are cut away or destroyed for the preservation of the whole; or money or goods are given as a composition to pirates to save the rest; or an expense is incurred in reclaiming the ship, or defending a suit in a foreign court of admiralty, and obtaining her discharge from an unjust capture or detention; in these and the like cases, where any sacrifice is deliberately and voluntarily made, or any expense fairly and *bonâ fide* incurred, to prevent a total loss, such sacrifice or expense is the proper subject of a general contribution, and ought to be rateably borne by the owners of the ship, freight, and cargo, so that the loss may fall equally on all, according to the equitable maxim of the civil law — no one ought to be enriched by another's loss: *Nemo debet locupletari alienâ jacturâ.*"

Upon this fair principle is founded the doctrine of average contributions; regulations with respect to which having been embodied in the Rhodian law, were thence adopted into the Roman law; and form a prominent part of all modern systems of maritime jurisprudence. The rule of the Rhodian law is, that "if, for the sake of lightening a ship in danger at sea, goods be thrown overboard, the loss incurred for the sake of all, shall be made good by a general contribution." — (*Dig. lib. 14. tit. 2. § 1.; Schomberg on the Maritime Laws of Rhodes, p. 60.*)

Formerly it was a common practice to ransom British ships when captured by an enemy, the ransom being made good by general average. But this practice having been deemed disadvantageous, it was abolished by statute 22 Geo. 3. c. 25., which declares, "That all contracts and agreements which shall be entered into, and all bills, notes, and other securities, which shall be given by any person or persons, for ransom of any ship or vessel, merchandise, or goods, captured by the subjects of any state at war with his Majesty, or by any person committing hostilities against his Majesty's subjects, shall be absolutely void in law, and of no effect whatever;" and a penalty of 500*l.* is given to the informer, for every offence against this act.

Average is either *general* or *particular*; that is, it either affects all who have any interest in the ship and cargo, or only some of them. The contributions levied in the cases mentioned above, come under the first class. But when losses occur from ordinary wear and tear, or from the perils naturally incident to a voyage, without being *voluntarily* encountered, such as the accidental springing of masts, the loss of anchors, &c., or when any peculiar sacrifice is made for the sake of the *ship only*, or of the *cargo only*, these losses, or this sacrifice, must be borne by the parties not immediately interested, and are consequently defrayed by a *particular* average.

There are also some small charges called *petty* or *accustomed* averages; it is usual to charge one third of them to the ship and two thirds to the cargo.

No general average ever takes place, except it can be shown that the danger was

imminent, and that the sacrifice made *was indispensable, or supposed to be indispensable, by the captain and officers, for the safety of the ship and cargo.* The captain, on coming on shore, should immediately make his protests; and he, with some of the crew, should make oath that the goods were thrown overboard, masts or anchors cut away, money paid, or other loss sustained, for the preservation of the ship and goods, and of the lives of those on board, and for no other purpose. The average, if not settled before, should then be adjusted, and it should be paid before the cargo is landed; for the owners of the ship have a *lien* on the goods on board, not only for the freight, but also to *answer all averages and contributions that may be due.* But though the captain should neglect his duty in this respect, the sufferer would not be without a remedy, but might bring an action either against him or the owners.

The laws of different states, and the opinions of the ablest jurists, vary as to whether the loss incurred in defending a ship against an enemy or pirate, and in the treatment of the wounded officers and men, should be made good by general or particular average. The Ordinance of the Hanse Towns (art. 35.), the Ordinance of 1681 (liv. iii. tit. 7. § 6.), and the *Code de Commerce* (art. 400. § 6.), explicitly declare that the charges on account of medicine, and for attendance upon the officers and seamen wounded in defending the ship, shall be general average. A regulation of this sort seems to be founded on reason. But other codes are silent on the subject; and though the contrary opinion had been advanced by Mr. Serjeant Marshall, and by Mr. Justice Park in the earlier editions of his work, the Court of Common Pleas has unanimously decided, that in England neither the damage done to a ship, nor the ammunition expended, nor the expense of healing sailors wounded in an action with an enemy or pirate, is a subject of general average. — (*Abbott on the Law of Shipping*, part iii. cap. 8.)

Much doubt has been entertained, whether expenses incurred by a ship in an intermediate port in which she has taken refuge, should be general average, or fall only on the ship. But on principle, at least, it is clear, that if the retreat of the ship to port be made in order to obviate the danger of foundering, or some other great and imminent calamity, the expenses incurred in entering it, and during the time she is forced by stress of weather, or adverse winds, to continue in it, ought to belong to general average. But if the retreat of the ship to port be made in order to repair an injury occasioned by the unskilfulness of the master, or in consequence of any defect in her outfit, such, for example, as deficiencies of water, provisions, sails, &c., with which she ought to have been sufficiently supplied before setting out, the expenses should fall wholly on the owners.

When a ship (supposed to be *seaworthy*) is forced to take refuge in an intermediate port, because of a loss occasioned by a peril of the sea, as the springing of a mast, &c., then, as the accident is not ascribable to any fault of the master or owners, and the retreat to port is indispensable for the safety of the ship and cargo, it would seem that any *extraordinary expense* incurred in entering it should be made good by general average.

Supposing, however, that it could be shown, that the ship was not, at her outset, seaworthy, or in a condition to withstand the perils of the sea; that the mast, for example, which has sprung, had been previously damaged; or supposing that the mischief had been occasioned by the incapacity of the master; the whole blame would, in such a case, be ascribable to the owners, who, besides defraying every expense, should be liable in damages to the freighters for the delay that would necessarily take place in completing the voyage, and for whatever damage might be done to the cargo.

These, however, are merely the conclusions to which, as it appears to us, those must come who look only to principles. The law with respect to the points referred to, differs in different countries, and has differed in this country at different periods. "A doubt," says Lord Tenterden, "was formerly entertained as to the expenses of a ship in a port in which she had taken refuge, to repair the damage occasioned by a tempest; but this has been removed by late decisions. And it has been held, that the wages and provisions of the crew during such a period must fall upon the ship alone. But if a ship should necessarily go into an intermediate port for the purpose only of repairing such a damage as is in itself a proper object of general contribution, possibly the wages, &c. during the period of such detention, may also be held to be general average, on the ground that the accessory should follow the nature of its principal." — (*Law of Shipping*, part iii. cap. 8.)

Perhaps the reader who reflects on the vagueness of this passage will be disposed to concur with Lord Tenterden's remark in another part of the same chapter, "That the determinations of the English courts of justice furnish less of authority on this subject (average) than on any other branch of maritime law."

The question, whether the *repairs* which a ship undergoes that is forced to put into an intermediate port ought to be general or particular average, has occasioned a great diversity of opinion; but the principles that ought to regulate our decision with respect to it seem pretty obvious. Injuries voluntarily done to the ship, as cutting away masts, yards, &c. to avert some impending danger, are universally admitted to be general

average. It seems, however, hardly less clear, and is, indeed, expressly laid down by all the great authorities, that injuries done to the ship by the violence of the winds or the waves should be particular average, or should fall wholly on the owners. The ship, to use the admirable illustration of this principle given in the civil law, is like the tool or instrument of a workman in his trade. If in doing his work he break his hammer, his anvil, or any other instrument, he can claim no satisfaction for this from his employer.—(*Dig. lib. xiv. tit. 2. § 2.*) The owners are bound, both by the usual conditions in all charterparties, and at common law, to carry the cargo to its destination; and they must consequently be bound, in the event of the ship sustaining any accidental or natural damage during the voyage, either to repair that damage at their own expense, or to provide another vessel to forward the goods. In point of fact, too, such subsidiary ships have often been provided; but it has never been pretended that their hire was a subject of general average, though it is plain it has quite as good a right to be so considered as the cost of repairing the damage done to the ship by a peril of the sea. Hence, when a ship puts into an intermediate port for the common safety, the charges incurred in entering the port, and *down to the earliest time that the wind and weather become favourable for leaving it*, ought to be general average; but the repair of any damage she may have sustained by wear and tear, or by the mere violence of the storm, or an accidental peril, and the wages of the crew, and other expenses incurred after the weather has moderated, should fall wholly on the owners.

It has been, however, within these few years, decided, in the case of a British ship that had been obliged to put into port in consequence of an injury resulting from her accidentally coming into collision with another, that so much of the repair she then underwent as was *absolutely necessary to enable her to perform her voyage* should be general average. The Judges, however, spoke rather doubtfully on the subject; and it is exceedingly difficult to discover any good grounds for the judgment.—(*Plummer and Another v. Wildman*, 3 M. & S. 482.)—It seems directly opposed to all principle, as well as to the authority of the laws of Rhodes (*Dig. 14. tit. 2.*), of Oleron (art. 9.), of Wisby (art. 12.), and to the common law with respect to freight. Lord Tenterden has expressed himself as if he were hostile to the judgment. It is, indeed, at variance with all the doctrines he lays down; and the terms in which he alludes to it, "*yet in one case*," appear to hold it forth as an exception (which it certainly is) to the course of decisions on the subject.

It is now usual in this country, when a vessel puts into port on account of a damage belonging to particular average, which requires to be repaired before she can safely proceed on her voyage, to allow in general average the expense of entering the port and unloading, to charge the owners of the goods or their underwriters with the warehouse rent and expenses attending the cargo, and to throw the expense of reloading and departure on the freight.

According to the law of England, when a ship is injured by coming into collision with or *running foul* of another, if the misfortune has been accidental, and no blame can be ascribed to either party, the owners of the damaged ship have to bear the loss; but where blame can be fairly imputed to one of the parties, it, of course, falls upon him to make good the damage done to the other. The regulations in the *Code de Commerce* (art. 407.) harmonise, in this respect, with our own. According, however, to the laws of Oleron and Wisby, and the famous French ordinance of 1681, the damage occasioned by an accidental collision is to be defrayed equally by both parties.

The ship and freight, and every thing on board, even jewels, plate, and money, except wearing apparel, contribute to general average. But the wages of seamen do not contribute; because, had they been laid under this obligation, they might have been tempted to oppose a sacrifice necessary for the general safety.

Different states have adopted different modes of valuing the articles which are to contribute to an average. In this respect the law of England has varied considerably at different periods. At present, however, the ship is valued at the price she is worth on her arrival at the port of delivery. The value of the freight is held to be the clear sum which the ship has earned after seamen's wages, pilotage, and all such other charges as come under the name of petty averages, are deducted. It is now the settled practice to value the goods lost, as well as those saved, at the price they would have fetched in ready money, *at the port of delivery*, on the ship's arrival there, freight, duties, and other charges, being deducted. Each person's share of the loss will bear the same proportion to the value of his property, that the whole loss bears to the aggregate value of the ship, freight, and cargo. The necessity of taking the goods lost into this account is obvious; for otherwise their owner would be the only person who would not be a loser.

When the loss of masts, cables, and other furniture of the ship, is compensated by general average, it is usual, as the new articles will, in all ordinary cases, be of greater value than those that have been lost, to deduct *one third* from the value of the former, leaving two thirds only to be contributed.

But the mode of adjusting an average will be better understood by the following example, extracted from Chief Justice Tenterden's valuable work on the *Law of Shipping*, part iii. cap. 8.

"The reader will suppose that it became necessary, in the Downs, to cut the cable of a ship destined for Hull; that the ship afterwards struck upon the Goodwin, which compelled the master to cut away his mast, and cast overboard part of the cargo, in which operation another part was injured; and that the ship, being cleared from the sands, was forced to take refuge in Ramsgate harbour, to avoid the further effects of the storm.

AMOUNT OF LOSSES.		VALUE OF ARTICLES TO CONTRIBUTE.	
	£		£
Goods of A. cast overboard	500	Goods of A. cast overboard	500
Damage of the goods of B. by the jettison	200	Sound value of the goods of B., deduct-	
Freight of the goods cast overboard	100	ing freight and charges	1,000
Price of a new cable, anchor, and		Goods of C.	500
mast	£ 300	of D.	2,000
Deduct one third	100	of E.	5,000
Expense of bringing the ship off the sands	50	Value of the ship	2,000
Pilotage and port duties going into the		Clear freight, deducting wages, victuals,	
harbour and out, and commission to the		&c.	800
agent who made the disbursements	100		
Expenses there	25		
Adjusting this average	4		
Postage	1		
Total of losses	£ 1,180	Total of contributory values	£ 11,800

Then, 11,800 £ : 1,180 £ :: 100 £ : 10 £.

"That is, each person will lose 10 per cent. upon the value of his interest in the cargo, ship, or freight. Therefore, A. loses 500 £, B. 100 £, C. 50 £, D. 200 £, E. 500 £, the owners 280 £; in all, 1,180 £. Upon this calculation, the owners are to lose 280 £; but they are to receive from the contribution 380 £, to make good their disbursements, and 100 £ more for the freight of the goods thrown overboard; or 480 £, minus 280 £.

They, therefore, are actually to receive

A. is to contribute 500 £, but has lost 500 £; therefore A. is to receive	£ 200
B. is to contribute 100 £, but has lost 200 £; therefore B. is to receive	£ 450
	£ 100

Total to be actually received - - £ 750

On the other hand, C, D., and E. have lost nothing, and are to pay as before; viz.

C.	£ 50
D.	200
E.	500

Total to be actually paid - - £ 750

which is exactly equal to the total to be actually received, and must be paid by and to each person in rateable proportion.

"In the above estimate of losses, I have included the freight of the goods thrown overboard, which appears to be proper, as the freight of the goods is to be paid, and their supposed value is taken clear of freight, as well as other charges. In this country, where the practice of insurance is very general, it is usual for the broker, who has procured the policy of insurance, to draw up an adjustment of the average, which is commonly paid in the first instance by the insurers without dispute. In case of dispute, the contribution may be recovered either *by a suit in equity*, or by an action at law, instituted by each individual entitled to receive, against each party that ought to pay, for the amount of his share. And in the case of a general ship, where there are many consignees, it is usual for the master, before he delivers the goods, to take a bond from the different merchants for payment of their portions of the average when the same shall be adjusted."

The subject of average does not necessarily make a part of the law of insurance; though as insurers, from the terms of most policies, are liable to indemnify the insured against those contributions which are properly denominated *general average*, its consideration very frequently occurs in questions as to partial losses. But in order to confine assurances to that which should be their only object, namely, an indemnity against real and important losses arising from a peril of the sea, as well as to obviate disputes respecting losses arising from the perishable quality of the goods insured, and all trivial subjects of difference and litigation, it seems to be the general law of all maritime states, and is expressly, indeed, provided by the famous Ordinance of 1681 (see liv. iii. tit. 6. § 47., and the elaborate commentary of M. Valin), that the insurer shall not be liable to any demand on account of average, unless it exceed *one per cent.* An article (No. 408.) to the same effect is inserted in the *Code de Commerce*; and, by stipulation, this limitation is frequently extended in French policies to *three or four per cent.* A similar practice was adopted in this country in 1749. It is now constantly stipulated in all policies, that upon certain enumerated articles of a quality peculiarly perishable, the insurer shall not be liable for any partial loss whatever; that upon certain others liable to partial injuries, but less difficult to be preserved at sea, he shall only be liable for partial losses above *five per cent.*; and that as to all other goods, and also the

ship and freight, he shall only be liable for partial losses above *three* per cent. This stipulation is made by a memorandum inserted at the bottom of all policies done at Lloyd's, of the following tenour: — "N. B. Corn, fish, salt, fruit, flour, and seeds, are warranted free from average, unless general, or the ship be stranded; sugar, tobacco, hemp, flax, hides, and skins; are warranted free from average under *5l.* per cent.; and all other goods free from average under *3l.* per cent., unless general, or the ship be stranded."

The form of this memorandum was universally used, as well by the Royal Exchange and London Assurance Companies as by private underwriters, till 1754, when it was decided that a ship having run aground, was a stranded ship within the meaning of the memorandum; and that although she got off again, the underwriters were liable to the average or partial loss upon damaged corn. This decision induced the two Companies to strike the words "*or the ship be stranded,*" out of the memorandum; so that now they consider themselves liable to no losses which can happen to such commodities, except general averages and total losses. The old form is still retained by the private underwriters. — (See STRANDING.)

The reader is referred, for the further discussion of this important subject, to the article MARINE INSURANCE; and to Mr. Stevens's *Essay on Average*; Abbott on the *Law of Shipping*, part iii. cap. 8.; Marshall on *Insurance*, book i. cap. 12. s. 7.; Park on *Insurance*, cap. 7.; and Mr. Benecke's elaborate and able work on the *Principles of Indemnity in Marine Insurance*.

AVOIRDUPOIS, a weight used in determining the gravity of bulky commodities. See WEIGHTS AND MEASURES.

B.

BACON (Ger. *Speck*; Du. *Spek*; Fr. *Lard*; It. Span. and Port. *Lardo*; Rus. *Solo*; Lat. *Lardum*) is made from the sides and belly of the pig, which are first thoroughly impregnated with salt; then suffered to remain for a certain period in brine; and, lastly, dried and smoked. The counties of England most celebrated for bacon are York, Hants, Berks, and Wilts. Ireland produces great quantities of bacon; but it is neither so clean fed, nor so well cured, as the English, and is much lower priced. Of the Scotch counties, Dumfries, Wigtown, and Kirkcudbright are celebrated for the excellence of their bacon and hams, of which they now export large quantities, principally to the Liverpool and London markets.

The imports of bacon and hams from Ireland have increased rapidly of late years. The average quantity imported during the three years ending the 25th of March, 1800, only amounted to 41,948 cwt.; whereas during the three years ending with 1820, the average imports amounted to 204,380 cwt.; and during the three years ending with 1825, they had increased to 338,218 cwt. In 1825, the trade between Ireland and Great Britain was placed on the footing of a coasting trade; and bacon and hams are imported and exported without any specific entry at the Custom-house. We believe, however, that the imports of these articles into Great Britain from Ireland amount, at present, to little less than 500,000 cwt. a year. The quantity of bacon and hams exported from Ireland to foreign countries is inconsiderable; not exceeding 1,500 or 2,000 cwt. a year.

The duty on bacon, being 28s. the cwt. is in effect prohibitory. The duty on hams is the same as on bacon. By the 7 Geo. 4. c. 48. bacon is not to be entered to be warehoused except for exportation only; and if it be so warehoused, it cannot be taken out for home use.

BAGGAGE, in commercial navigation, the wearing apparel and other articles destined for the sole use or accommodation of the crews and passengers of ships. The following are the Custom-house regulations with respect to baggage: —

Baggage and apparel accompanied by the proprietor, worn and in use (not made up for the purpose of being introduced into this country), exempted from all duty on importation.

Articles in baggage subject to duty or prohibited may be left in custody of the officers of customs for a period of six months, to give the party an opportunity of paying the duty or taking them back. — (*Customs Order*, August 6. 1822.)

If unaccompanied by proprietor, proof must be made by the party that it is as aforesaid, and not imported as merchandise, otherwise it is subject to a duty of 20 per cent.

If not cleared at the expiration of six months from the date of landing, it is liable to be sold for duty and charges, the residue (if any) to be paid to the right owner on proof being adduced to the satisfaction of the honourable Board.

One fowling-piece and one pair of pistols accompanying the party, *bond fide* in use, free per Customs Order, July 5. 1825.

Spirits, being the remains of passengers' stores may be admitted to entry. — (6 Geo. 4. c. 107. § 107.)

One pint of drinkable spirits of whatever strength, or half a pint of cordial or Cologne water, in baggage for private use — free. — (*Treasury Order*, October 20. 1820.)

Carriages of British manufacture, in use — free. — (*Treasury Order*, September 26. 1817.)

Glass, in dressing or medicine cases, of British manufacture, free upon proof that no drawback has been received. — (*Treasury Order*, December 5. 1821.) — (*Nyren's Tables*.)

English Books reprinted abroad. — Not more than a single copy of each work is allowed to be imported in a passenger's baggage, and for the private use of the party himself. — (*Customs Order*, 29th of June, 1830.) — Such works are absolutely prohibited to be imported as merchandisc. — (See Books.)

Passengers denying having Foreign Goods in their Possession.—The following clause in the act 3 & 4 Will. 4. c. 53. has reference to this subject:—"If any passenger or other person, on board any vessel or boat, shall, upon being questioned by any customs officer, whether he or she has any foreign goods upon his or her person, or in his or her possession, deny the same, and any such goods shall, after such denial, be discovered upon his or her person, or in his or her possession, such goods shall be forfeited, and such person shall forfeit treble the value of such goods."—§ 37.

BAHIA, or ST. SALVADOR, a large city (formerly the capital) of Brazil, contiguous to Cape St. Antonio, which forms the right or eastern side of the entrance of the noble bay of Todos os Santos, or All-Saints. According to the observations of M. Roussin, the light-house on the Cape is in lat. $13^{\circ} 0' 30''$ S., long. $38^{\circ} 30'$ W. The opposite side of the entrance to the bay is formed by the island of Taporica, distant from Cape St. Antonio about $2\frac{1}{2}$ leagues. But a bank along the shore of the island narrows the passage for large ships to about two thirds this distance. Another bank runs S.S.W. from Cape St. Antonio about $1\frac{1}{2}$ league. Within, the bay expands into a capacious basin, having several islands and harbours, the depth of water varying from 8 and 10 to 40 fathoms, affording ample accommodation and secure anchorage for the largest fleets.

Plan.—The subjunct wood-cut conveys a clearer and better idea of this celebrated bay than could be acquired from any description. It is copied, without any reduction, from a revised edition of a Portuguese chart, published by Mr. Laurie; and exhibits the banks, soundings, anchorage, &c.



References to the Plan.—A, Cape, light-house, and fort of St. Antonio; B, Fort do Mar; C, Fort St. Philip; D, Tapagippe; E, Isla do Mar; F, Isla dos Frados; G, Fort Beaumont. The figures in the plan are the soundings in fathoms.

There is another entrance to the bay, partly exhibited in the above plan, on the west side of the island of Taporica; but it is narrow, intricate, and at its mouth has not more than 6 feet water. Several rivers have their embouchure in the bay, which generally occasions a current to set from the north end of the island by Cape St. Antonio; when the rivers are flooded, this current is sometimes very strong. The light-house at the extremity of the cape has no great elevation, and cannot be seen at a distance of more than 3 or $3\frac{1}{2}$ leagues. The usual place of anchorage is abreast of the city, north and south of Fort do Mar.

The city is partly built on the beach, but principally on pretty high ground immediately contiguous. The public buildings, particularly the churches, are numerous, and some of them magnificent; but the streets are narrow, ill paved, and filthy. Population, 125,000. The city is defended by several ports, but none of them are of very great strength.

The trade of Bahia is very considerable; and will no doubt continue to increase. The average exports amount, at present, to about 45,000 chests (13 cwt. each) of sugar; 35,000 bags (170 lbs. each) of cotton; 4,000 tons of coffee, with hides, tobacco, rice, dye and fancy woods, bullion, &c. The imports are similar to those of Rio de Janeiro, to which the reader is referred for some account of the commerce of Brazil; with particulars as to duties, charges, &c. There are several private building yards at Tapagippe, in which ships of all dimensions are built; they are handsome, well modelled, and the timber very suitable for the purpose.

Monies, Weights, and Measures of Brazil same as those of Portugal; for which, see LISBON. The *alquiere*, or measure for corn, rice, &c. differs in different provinces, being in some 125 bushel Winchester measure, and in others 1 only. At Bahia it is estimated at 1. Wine and olive oil pay duty on being imported by the pipe, hoghead, or barrel: they are retailed by the frasco or case bottle = 4.5 pints English wine measure. In 1828, 122 British ships, carrying 25,166 tons, entered Bahia. — (*Annuaire du Commerce Maritime* for 1833, p. 583; and *private information*.)

BALACHONG, an article consisting of pounded or bruised fish. Small fish, with prawns and shrimps, are principally employed in making it. Though fœtid and offensive to strangers, this substance, used as a condiment to rice, is largely consumed in all the countries to the east of Bengal, including the southern provinces of China, and the islands of the Eastern Archipelago. Its distribution gives rise to an extensive internal traffic.

BALANCE, in accounts, is the term used to express the difference between the debtor and creditor sides of an account.

BALANCE, in commerce, is the term commonly used to express the difference between the value of the exports from and imports into a country. The balance is said to be favourable when the value of the exports exceeds that of the imports, and unfavourable when the value of the imports exceeds that of the exports. According to the Custom-house returns, the official value of the exports from Great Britain, exclusive of foreign and commercial merchandise, during the year ending 5th of January, 1833, amounted to 64,582,037*l.*; and the official value of the imports during the same year amounted to 43,237,416*l.*; leaving a favourable balance of 21,344,621*l.*

The attainment of a favourable balance was formerly regarded as an object of the greatest importance. The precious metals early acquired, in consequence of their being used as money, an artificial importance, and were long considered as the only real wealth either individuals or nations could possess. And as countries without mines could not obtain supplies of these metals except in exchange for exported products, it was concluded, that if the value of the commodities exported exceeded that of those imported, the balance would have to be paid by the importation of an equivalent amount of the precious metals; and conversely. A very large proportion of the restraints imposed on the freedom of commerce, during the last two centuries, grew out of this notion. The importance of having a favourable balance being universally admitted, every effort was made to attain it; and nothing seemed so effectual for this purpose as the devising of schemes to facilitate exportation, and to hinder the importation of almost all products, except gold and silver, that were not intended for future exportation. But the gradual though slow growth of sounder opinions with respect to the nature and functions of money, showed the futility of a system of policy having such objects in view. It is now conceded on all hands that gold and silver are nothing but commodities; and that it is in no respect necessary to interfere either to encourage their importation, or to prevent their exportation. In Great Britain they may be freely exported and imported, whether in the shape of coin or bullion. — (See COIN.)

The truth is, however, that the theory of the balance of trade is not erroneous merely from the false notions which its advocates entertained with respect to money; it proceeds on radically mistaken views as to the nature of commerce. The mode in which the balance is usually estimated is, indeed, completely fallacious. Supposing, however, that it could be correctly ascertained, it would be found, in opposition to the common opinion, that the imports into every commercial country generally exceed the exports; and that

when a balance is formed, it is only in certain cases, and those of rare occurrence, that it is cancelled by a bullion payment.

1. The proper business of the wholesale merchant consists in carrying the various products of the different countries of the world, from the places where their value is least to those where it is greatest; or, which is the same thing, in distributing them according to the effective demand. It is clear, however, that there could be no motive to export any species of produce, unless that which it was intended to import in its stead were of greater value. When an English merchant commissions a quantity of Polish wheat, he calculates on its selling for so much more than its price in Poland, as will be sufficient to pay the expense of freight, insurance, &c., and to yield, besides, the common and ordinary rate of profit on the capital employed. If the wheat did not sell for this much, its importation would obviously be a loss to the importer. It is plain, then, that no merchant ever did or ever will export, but in the view of importing something more valuable in return. And so far from an excess of exports over imports being any criterion of an advantageous commerce, it is directly the reverse; and the truth is, notwithstanding all that has been said and written to the contrary, that unless the value of the imports exceeded that of the exports, foreign trade could not be carried on. Were this not the case—that is, were the value of the exports always greater than the value of the imports—merchants would lose on every transaction with foreigners, and the trade with them would be speedily abandoned.

In England, the rates at which all articles of export and import are officially valued were fixed so far back as 1696. But the very great alteration that has since taken place, not only in the value of money, but also in the cost of most part of the commodities produced in this and other countries, has rendered this official valuation, though valuable as a means of determining their quantity, of no use whatever as a criterion of the true value of the exports and imports. In order to remedy this defect, an account of the *real* or *declared* value of the exports is annually prepared, from the declarations of the merchants, and laid before parliament: there is, however, no such account of the imports; and, owing to the difficulties which high duties throw in the way, it is, perhaps, impossible to frame one with any thing like accuracy. It has also been alleged, and apparently with some probability, that merchants have not unfrequently been in the habit of exaggerating the value of articles entitled to drawbacks on exportation; but the recent extension and improvement of the warehousing system, and the diminution of the number of drawbacks, must materially lessen whatever fraud or inaccuracy may have arisen from this source. Indeed, as most articles are charged with an *ad valorem* duty of 10s. per cent. on exportation, we should consider that, if anything, their value would be rather under than overated. We believe, however, that their declared value comes very near the truth; at least, sufficiently so for all practical purposes.

Now the declared value of the exports in 1832 was only 36,046,027*l.*, being little more than half their official value; and upwards of 7,000,000*l.* under the official value of the imports. What the excess of the latter might be, had we the means of comparing their real value with that of the exports, it is impossible to say: but there can be no manner of doubt, that, generally speaking, it would be very considerable. The value of an exported commodity is estimated at the moment of its being sent abroad, and *before* its value is increased by the expense incurred in transporting it to the place of its destination; whereas the value of the commodity imported in its stead is estimated *after* it has arrived at its destination, and, consequently, after its value has been enhanced by the cost of freight, insurance, importer's profits, &c.

In the United States, the value of the imports, as ascertained by the Custom-house returns, always exceeds the value of the exports. And although our practical politicians have been in the habit of considering the excess of the former as a certain proof of a disadvantageous commerce, "it is nevertheless true," says Mr. Pitkin, "that the real gain of the United States has been *nearly in proportion as their imports have exceeded their exports*."—(*Commerce of the United States*, 2d ed. p. 280.) The great excess of American imports has in part been occasioned by the Americans generally exporting their own surplus produce, and, consequently, receiving from foreigners not only an equivalent for their exports, but also for the cost of conveying them to the foreign market. "In 1811," says the author just quoted, "flour sold in America for *nine dollars and a half* per barrel, and in Spain for *fifteen dollars*. The value of the cargo of a vessel carrying 5,000 barrels of flour would, therefore, be estimated at the period of its exportation at 47,500 dollars; but as this flour would sell, when carried to Spain, for 75,000 dollars, the American merchant would be entitled to draw on his agent in Spain for 27,500 dollars more than the flour cost in America; or than the sum for which he could have drawn, had the flour been exported in a vessel belonging to a Spanish merchant. But the transaction would not end here. The 75,000 dollars would be vested in some species of Spanish or other European goods fit for the American market; and the freight, insurance, &c., on account of the return cargo, would probably increase

its value to 100,000 dollars; so that, in all, the American merchant might have imported goods worth 52,500 dollars more than the flour originally sent to Spain." It is as impossible to deny that such a transaction as this is advantageous, as it is to deny that its advantage consists entirely in the excess of the value of the goods imported over the value of those exported. And it is equally clear that America might have had the real balance of payments in her favour, though such transactions as the above had been multiplied to any conceivable extent.

II. In the second place, when a balance is due by one country to another, it is but seldom that it is paid by remitting bullion from the debtor to the creditor country. If the sum due by the British merchants to those of Holland be greater than the sum due by the latter to them, the balance of payments will be against Britain; but this balance will not, and indeed cannot, be discharged by an exportation of bullion, *unless bullion be, at the time, the cheapest exportable commodity*; or, which is the same thing, *unless it may be more advantageously exported than any thing else*. To illustrate this principle, let us suppose that the balance of debt, or the excess of the value of the bills drawn by the merchants of Amsterdam on London over those drawn by the merchants of London on Amsterdam, amounts to 100,000*l.*: it is the business of the London merchants to find out the means of discharging this debt with the least expense; and it is plain, that if they find that any less sum, as 96,000*l.*, 97,000*l.*, or 99,900*l.*, will purchase and send to Holland as much cloth, cotton, hardware, colonial produce, or any other commodity, as would sell in Amsterdam for 100,000*l.*, no gold or silver would be exported. The laws which regulate the trade in bullion are not in any degree different from those which regulate the trade in other commodities. It is exported only when its exportation is advantageous, or when it is more valuable abroad than at home. It would, in fact, be quite as reasonable to expect that water should flow from a low to a high level, as it is to expect that bullion should leave a country where its value is great, to go to one where it is low! It is never sent abroad to destroy but always to find its level. The balance of payments might be ten or a hundred millions against a particular country, without causing the exportation of a single ounce of bullion. Common sense tells us that no merchant will remit 100*l.* worth of bullion to discharge a debt in a foreign country, if it be possible to invest any smaller sum in any species of merchandise which would sell abroad for 100*l.* exclusive of expenses. The merchant who deals in the precious metals is as much under the influence of *self-interest*, as he who deals in coffee or indigo; but what merchant would attempt to extinguish a debt, by exporting coffee which cost 100*l.*, if he could effect his object by sending abroad indigo which cost only 99*l.*?

The argument about the balance of payment is one of those that contradict and confute themselves. Had the apparent excess of exports over imports, as indicated by the British Custom-house books for the last hundred years, been always paid in bullion, as the supporters of the old theory contend is the case, there ought at this moment to be about 450,000,000 or 500,000,000 of bullion in the country, instead of 50,000,000 or 60,000,000, which it is supposed to amount to! Nor is this all. If the theory of the balance be good for any thing—if it be not a mere idle delusion—it follows, as every country in the world, with the single exception of the United States, has its favourable balance, that they must be paid by an annual importation of bullion from the mines corresponding to their aggregate amount. But it is certain, that the entire produce of the mines, though it were increased in a *tenfold* proportion, would be insufficient for this purpose! This *reductio ad absurdum* is decisive of the degree of credit that ought to be attached to the conclusions respecting the flourishing state of the commerce of any country drawn from the excess of the exports over the imports!

Not only, therefore, is the common theory with respect to the balance of trade erroneous, but the very reverse of that theory is true. In the *first* place, the value of the commodities imported by every country which carries on an advantageous commerce (and no other will be prosecuted for any considerable period), invariably exceeds the value of those which she exports. Unless such were the case, there would plainly be no fund whence the merchants and others engaged in foreign trade could derive either a profit on their capital, or a return for their outlay and trouble; and in the *second* place, whether the balance of debt be for or against a country, that balance will neither be paid nor received in bullion, unless it be at the time the commodity by the exportation or importation of which the account may be most profitably settled. Whatever the partisans of the doctrine as to the balance may say about money being a preferable product, a *marchandise par excellence*, it is certain it will never appear in the list of exports and imports, while there is any thing else with which to carry on trade, or cancel debts, that will yield a larger profit, or occasion a less expense to the debtors.

It is difficult to estimate the mischief which the absurd notions relative to the balance of trade have occasioned in almost every commercial country;—here they have been particularly injurious. It is principally to the prevalence of prejudices to which they have given rise, that the restrictions on the trade between this country and France are to

be ascribed. The great, or rather the only, argument insisted upon by those who prevailed on the legislature, in the reign of William and Mary, to declare the trade with France a *nuisance*, was founded on the statement that the value of the imports from that kingdom considerably exceeded the value of the commodities we exported to it. The balance was regarded as a *tribute* paid by England to France; and it was sagaciously asked, what had we done, that we should be obliged to pay so much money to our natural enemy? It never occurred to those who so loudly abused the French trade, that no merchant would import any commodity from France, unless it brought a higher price in this country than the commodity exported to pay it; and that the profit of the merchant, or the national gain, would be in exact proportion to this excess of price. The very reason assigned by these persons for prohibiting the trade affords the best attainable proof of its having been a lucrative one; nor can there be any doubt that an unrestricted freedom of intercourse between the two countries would still be of the greatest service to both.

BALE, a pack, or certain quantity of goods or merchandise; as a *bale* of silk, cloth, &c.

Bales are always marked and numbered, that the merchants to whom they belong may know them; and the marks and numbers correspond to those in the bills of lading, &c. Selling under the *bale*, or under the *cords*, is a term used in France and other countries for selling goods wholesale, without sample or pattern, and unopened.

BALKS, large pieces of timber.

BALLAST (*Du. Ballast*; *Fr. Lest*; *Ger. Ballast*; *It. Savorra*; *Sp. Lastre*; *Sw. Ballast*), a quantity of iron, stones, sand, gravel, or any other heavy material, laid in a ship's hold, in order to sink her deeper in the water, and to render her capable of carrying sail without being overset. All ships clearing outwards, having no goods on board other than the personal baggage of the passengers, are said to be in ballast.

The quantity of ballast required to fit ships of equal burden for a voyage, is often materially different; the proportion being always less or more, according to the sharpness or flatness of the ship's bottom, called, by seamen, the *floor*.

The proper ballasting of a ship deserves peculiar attention, for, although it be known that ships in general will not carry sufficient sail, till they are laden so that the surface of the water nearly glances on the extreme breadth midships, more than this general knowledge is required. If the ship have a great weight of heavy ballast, as lead, iron, &c., in the bottom, the centre of gravity will be too low in the hold; this no doubt will enable her to carry a press of sail, but it will, at the same time, make her sail heavily, and roll so violently, as to run the risk of being dismasted.

The object in ballasting a ship is, therefore, so to dispose of the ballast or cargo, that she may be duly poised, and maintain a proper equilibrium on the water, so as neither to be too *stiff*, nor too *crank*, qualities equally pernicious. If too stiff, she may carry much sail, but her velocity will not be proportionally increased; whilst her masts are endangered by sudden jerks and excessive labouring. If too crank, she will be unfit to carry sail without the risk of oversetting.

Stiffness in ballasting is occasioned by disposing a too great quantity of heavy ballast, as lead, iron, &c., in the bottom, which throws the centre of gravity very near the keel; and this being the centre about which the vibrations are made, the lower it is placed, the more violent is the rolling.

Crankness, on the other hand, is occasioned by having too little ballast, or by disposing the ship's lading so as to raise the centre of gravity too high: this also endangers the masts when it blows hard; for when the masts cease to be perpendicular, they strain on the shrouds in the nature of a lever, which increases as the sine of their obliquity; and it is superfluous to add, that a ship that loses her masts is in great danger of being lost.

Hence the art of ballasting consists in placing the centre of gravity to correspond with the trim and shape of the vessel, so as to be neither too high nor too low; neither too far forward, nor too far aft; and to lade the ship so deep, that the surface of the water may nearly rise to the extreme breadth midships: she will then carry a good quantity of sail, incline but little, and ply well to windward. — (See *Falconer's Marine Dictionary*.)

The mischievous consequences of not attending to the circumstances now mentioned are often experienced by ships loading barilla, brimstone, and such heavy articles, on the coasts of Sicily and Spain. The habit there is to cut large quantities of brushwood and faggots, and to spread them in the hold, to hinder the cargo from sinking the centre of gravity too low, and causing the ship to labour violently; but it very frequently happens that the pressure of the cargo on this sort of dunnage is so great as to squeeze it into a much smaller space than could at first have been supposed; so that ships after getting to sea are sometimes obliged to return to port, to unload a part of their cargo, to prevent their foundering. In such cases firm dunnage, such as oak staves, should, if possible, be always employed. — (See *Jackson's Commerce of Mediterranean*, pp. 125—128.)

Ships that have cargoes of light goods on board require a quantity of ballast; increasing, of course, according to the greater lightness of the goods. The following table shows the average quantity of ballast allowed to ships of war:—

Ballast allowed to the following Ships.

Guns.	Tonnage.	Iron, Tons.	Shingles, Tons.	Guns.	Tonnage.	Iron, Tons.	Shingles, Tons.
110	2,290	180	370	36	870	65	160
100	2,090	180	370	32	700	65	140
98	2,110	160	350	28	600	60	100
90	1,870	160	350	24	500	50	80
80	1,620	140	300	22	450	50	70
74	1,700	80	270	20	400	50	60
64	1,370	70	260	Sloop - -	300	50	40
50	1,100	65	170	Brig - -	160	30	15
44	900	65	160	Cutter - -	—	20	} seldom any.
38	930	70	170	Sloop - -	—	15	

The iron ballast is first stored fore and aft, from bulk-head to bulk-head; then the shingle ballast is spread and levelled over the iron.

The soil of the river Thames from London Bridge to the sea is vested in the Trinity House corporation, and a sum of 10*l.* is to be paid for every ton of ballast taken from the channel of the river without due authority from the said corporation. Ships may receive on board land ballast from the quarries, pits, &c. east of Woolwich, provided the quantity taken in a year do not exceed the number of tons notified to the Trinity corporation. Land ballast must be entered, and 1*d.* paid per ton on entering. No ballast is to be put on board before entry at the ballast office, under a penalty of 5*l.* a ton. The Trinity corporation is authorised by the 3 Geo. 4. c. 111. to charge the following rates for all ballast demanded and entered at the ballast office, viz. :—

For every ton (20 cwt.) of ballast, not being washed ballast, carried to any ship or vessel employed in the coal trade, the sum of 1*s.*

For every such ton carried to any other British ship or vessel, the sum of 1*s.* 3*d.*

For every such ton carried to any foreign ship or vessel, the sum of 1*s.* 7*d.*

For every ton of washed ballast carried to any ship or vessel employed in the coal trade, the sum of 2*s.*

For every ton of washed ditto carried to any other British ship or vessel, the sum of 2*s.* 6*d.*

For every ton of washed ditto carried to any foreign ship or vessel, the sum of 3*s.* 2*d.*

And for every ton of ballast delivered in or unladen from the Inward West India Dock, the further sum of 10*d.*; and for every ton of ballast delivered in or unladen from the Outward West India Dock, the further sum of 4*d.*; and for every ton of ballast delivered in or unladen from the London Docks, the further sum of 4*d.*; and for every ton of ballast delivered in or unladen from the Inward East India Dock, the further sum of 10*d.*; and for every ton of ballast delivered in or unladen from the Outward East India Dock, the further sum of 4*d.*; and for every ton of ballast delivered in or unladen from the Commercial Dock, the further sum of 4*d.*; and for every ton of ballast delivered in or unladen from the East Country Dock, the further sum of 4*d.*; and for every ton of ballast delivered in or unladen from the City Canal, the further sum of 4*d.*; and for every ton of ballast delivered in or unladen from the Surrey Canal, the further sum of 4*d.*; and for every ton of ballast delivered in or unladen from the Regent's Canal, the further sum of 4*d.*

Which further rates or prices shall be payable and paid over and above the respective rates first mentioned.

In 1832, the gross receipt of the sums paid on account of ballast to the ballast office, on the Thames, amounted to 25,220*l.* 19*s.* 4*d.* The expenses amounted, during the same year, to about 23,000*l.*

The ballast of all ships or vessels coming into the Thames is to be unladen into a lighter, at the charge of 6*d.* a ton. If any ballast be thrown or unladen from any ship or vessel into the Thames, the captain, master, &c. shall for every such offence forfeit 20*l.* No ballast is to be received on board otherwise than from a lighter. By the stat. 54 Geo. 3. c. 149. it is enacted, that no person shall, under a penalty of 10*l.* over and above all expenses, discharge any ballast, rubbish, &c. in any of the ports, harbours, roadsteads, navigable rivers, &c. of the United Kingdom; nor take ballast from any place prohibited by the Lords of the Admiralty.

The masters of all ships clearing out in ballast, are required to answer any questions that may be put to them by the collectors or comptrollers, touching the departure and destination of such ships. — (3 & 4 Will. 4. c. 52. § 80.)

If a foreign ship clear out in ballast, the master may take with him British manufactured goods of the value of 20*l.*, the mate of the value of 10*l.*, and 5*l.* worth for each of the crew. — § 87.

BALSAM (Ger. *Balsam*; Du. *Balsem*; Fr. *Baume*; It. and Sp. *Balsamo*; Lat. *Balsamum*). Balsams are vegetable juices, either liquid, or which spontaneously become concrete, consisting of a substance of a resinous nature, combined with benzoic acid, or which are capable of affording benzoic acid by being heated alone, or with water. The liquid balsams are copaiva, opobalsam, balsam of Peru, storax, and Tolu; the concrete are benzoin, dragon's blood, and red or concrete storax. — (*Dr. Ure*.)

1. *Copaiva* (Fr. *Baume de Copahu*; Ger. *Kopaiva Balsam*; Sp. *Copayva*), obtained from a tree (*Copaifera*) growing in South America and the West India islands. The largest quantity is furnished by the province of Para in Brazil. It is imported in small casks, containing from 1 to 1½ cwt. Genuine good copaiva or copaiba balsam has a peculiar but agreeable odour, and a bitterish, hot, nauseous taste. It is clear and transparent; its consistence is that of oil; but when exposed to the action of the air it becomes solid, dry, and brittle, like resin. — (*Thomson's Dispensatory*.)

2. *Opobalsam* (Fr. *Balsamier de la Mecque*; It. *Opobalsamo*; Pat. *Balsamum verum album*, *Ægyptiacum*; Egypt. *Balessan*), the most precious of all the balsams, commonly called Balm of Gilead. It is the produce of a tree (*Amirys Gileadensis*), indigenous to Arabia and Abyssinia, and transplanted at an early period to Judea. It is obtained by cutting the bark with an axe at the time that the juice is in the strongest circulation. The true balsam is of a pale yellowish colour, clear and transparent, about the consistence of Venice turpentine, of a strong, penetrating, agreeable, aromatic smell, and a slightly bitterish pungent taste. By age it becomes yellower, browner, and thicker, losing by degrees, like volatile oils, some of its finer and more subtle parts. It is rarely if ever brought genuine into this country; dried Canada balsam being generally substituted for it. It was in high repute among the ancients; but it is now principally used as a cosmetic by the Turkish ladies. — (*Drs. Ure and Thomson*.)

The Canada balsam, now referred to, is merely *fine turpentine*. It is the produce of the *Pinus Balsamea*, and is imported in casks, each containing about 1 cwt. It has a strong, but not a disagreeable odour, and a bitterish taste; is transparent, whitish, and has the consistence of copaiva balsam. — (See **TURPENTINE**.)

“Safra and Beder are the only places in the Hedjaz where the balsam of Mecha, or Balessan, can be procured in a pure state. The tree from which it is collected grows in the neighbouring mountains, but principally upon Djebel Sobh, and is called, by the Arabs, Beshem. I was informed that it is from 10 to 15 feet high, with a smooth trunk, and thin bark. In the middle of summer small incisions are made in the bark; and the juice, which immediately issues, is taken off with the thumb nail, and put into a vessel: the gum appears to be of two kinds, one of a white, and the other of a yellowish white colour; the first is the most esteemed. I saw here some of the latter sort in a small sheep-skin, which the Bedouins use in bringing it to market: it had a strong turpentine smell, and its taste was bitter. The people of Safra usually adulterate it with sesamum oil and tar. When they try its purity, they dip their finger into it and then set it on fire; if it burn without hurting or leaving a mark on the finger, they judge it

to be of good quality, but if it burn the finger as soon as it is set on fire, they consider it to be adulterated. I remember to have read, in Bruce's Travels, an account of the mode of trying it, by letting a drop fall into a cup filled with water; the good balsam falling coagulated to the bottom, and the bad dissolving and swimming on the surface. I tried this experiment, which was unknown to the people here, and found the drop swim upon the water; I tried also their test by fire upon the finger of a Bedouin, who had to regret his temerity: I, therefore, regarded the balsam sold here as adulterated; it was of less density than honey. I wished to purchase some; but neither my own baggage, nor any of the shops of Sazfra could furnish any thing like a bottle to hold it: the whole skin was too dear. The Bedouins, who bring it here, usually demand two or three dollars per pound for it when quite pure; and the Sazfra Arabs resell it to the hadjeys of the great caravan at between 8 and 12 dollars per pound in an adulterated state. It is bought up principally by Persians."—(*Burckhardt's Travels in Arabia*, vol. ii. p. 123.)

3. *Balsam of Peru* (Fr. *Baume de Peru*; Ger. *Peruvianischer Balsam*; Sp. *Balsamo de Quinquina*; Lat. *Balsamum Peruvianum*), the produce of a tree (*Myroxylon Peruvianum*) growing in the warmest parts of South America. The balsam procured by incisions made in the tree is called *white liquid balsam*; that which is found in the shops is obtained by boiling the twigs in water: it is imported in jars, each containing from 20 to 40 lbs. weight. It has a fragrant aromatic odour, much resembling that of benzoin, with a warm bitterish taste. It is viscid, of a deep reddish brown colour, and of the consistence of honey. — (*Thomson's Dispensatory*.)

4. *Storax* (Fr. *Storax*; Ger. *Stryaxbroom*; It. *Storace*; Sp. *Azumbar*; Lat. *Styrax*; Arab. *Usteruk*), the produce of a tree (*Styrax officinale*) growing in the south of Europe and the Levant. Only two kinds are found in the shops: storax in tears, which is pure; and storax in the lump, or red storax, which is mixed with sawdust and other impurities. Both kinds are brought from the Levant in chests and boxes. Storax has a fragrant odour, and a pleasant, sub-acidulous, slightly pungent, and aromatic taste; it is of a reddish brown colour, and brittle. — (*Thomson's Dispensatory*.)

5. *Tolu, Balsam of* (Fr. *Baume de Tolu*; Ger. *Tolutanischer Balsam*; Sp. *Balsamo de Tolu*). The tree which yields this balsam is the same as that which yields the balsam of Peru; it being merely the white balsam of Peru, hardened by exposure to the air.

6. *Benzoin, or Benjamin* (Fr. *Benzoin*; Ger. *Benzoe*; Sp. *Benqui*; It. *Belzuino*; Lat. *Benzoinum*; Arab. *Liban*; Hind. *Luban*; Jav. *Menian*; Malay, *Caminyan*), is an article of much greater commercial importance than any of those balsams previously mentioned. It is obtained from a tree (*Styrax Benzoin*) cultivated in Sumatra and Borneo, but particularly the former. The plants produce in the seventh year. The balsam is obtained by making incisions in the bark, when it exudes, and is scraped off. During the first three years, the balsam is of a clear white colour, after which it becomes brown. Having borne 10 or 12 years, the tree is cut down, a very inferior article being obtained by scraping the wood. The balsams procured in these different stages are distinguished in commerce, and differ widely in value. Benzoin has a very agreeable, fragrant odour, but hardly any taste. It is imported in large masses, packed in chests and casks. It should be chosen full of clear, light-coloured, and white spots, having the appearance of white marble when broken: it is rarely, however, to be met with in so pure a state, but the nearer the approach to it the better. The worst sort is blackish, and full of impurities. — (*Milburn's Orient. Com., and private information*.)

Mr. Crawford has given the following interesting and authentic details with respect to this article: — "Benzoin, or frankincense, called in commercial language Benjamin, is a more general article of commerce than camphor, though its production be confined to the same islands. Benzoin is divided in commerce, like camphor, into three sorts, (head, belly, foot), according to quality, the comparative value of which may be expressed by the figures 105, 45, 18. Benzoin is valued in proportion to its whiteness, semi-transparency, and freedom from adventitious matters. According to its purity, the first sort may be bought at the *emporium* to which it is brought, at from 50 to 100 dollars per picul (133½ lbs.); the second from 25 to 45 dollars; and the worst from 8 to 20 dollars. According to Linschoten, benzoin, in his time, cost, in the market of Sunda Calapa or Jacatra, from 19 ⁵/₁₀₀ to 25 ⁴⁰/₁₀₀ Spanish dollars the picul. By Niebuhr's account, the worst benzoin of the Indian islands is more esteemed by the Arabs than their own best *olibanum*, or frankincense. In the London market, the best benzoin is fourteen times more valuable than *olibanum*, and even the worst 2½ times more valuable. Benzoin usually sells in England at 10s. per pound. The quantity generally imported into England, in the time of the monopoly, was 312 cwt. The principal use of this commodity is as incense, and it is equally in request in the religious ceremonies of Catholics, Mohammedans, Hindus, and Chinese. It is also used as a luxury by the great in fumigations in their houses; and the Japanese chiefs are fond of smoking it with tobacco. Its general use among nations in such various states of civilisation, and the steady demand for it in all ages, declare that it is one of those commodities, the taste for which is inherent in our nature, and not the result of a particular caprice with any individual people, as in the case of Malay camphor with the Chinese." — (*Indian Archipelago*, vol. iii. p. 418.) The imports of benzoin, at an average of the three years ending with 1830, were 36,397 lbs. a year.

An inferior description of benzoin, the produce of a different tree from the *Styrax benzoin*, is produced in Siam. It is comparatively cheap and abundant.

7. *Dragon's Blood* (Fr. *Sang-Dragon*; Lat. *Sanguis Draconis*; Arab. *Damulākhwain*; Hind. *Heraduky*), the produce of a large species of rattan (*Calamus Draco*) growing on the north and north-east coast of Sumatra, and in some parts of Borneo. It is largely exported to China, and also to India and Europe. It is either in oval drops, wrapped up in flag-leaves, or in large and generally more impure masses, composed of smaller tears. It is externally and internally of a deep dusky red colour, and when powdered it should become of a bright crimson; if it be black, it is worth little. When broken and held up against a strong light, it is somewhat transparent: it has little or no smell or taste; what it has of the latter is resinous and astringent. Dragon's blood in drops is much preferable to that in cakes; the latter being more friable, and less compact, resinous, and pure than the former. Being a very costly article, it is very apt to be adulterated. Most of its alloys dissolve like gums in water, or crackle in the fire without proving inflammable; whereas the genuine dragon's blood readily melts and catches flame, and is scarcely acted on by watery liquors. It sells in the market of Singapore at from 15 to 35 dollars per picul, according to quality: but the Chinese have the art of purifying and refining it, when it sells at from 80 to 100 dollars per picul. The price of the best dragon's blood in the London market, varies from 21*l.* to 25*l.* per cwt. — (*Milburn's Orient. Com.*; *Crawford's East. Archip.*; and private information.)

The nett duty on balsams imported into Great Britain in 1832 amounted to 2,440*l.* 8*s.* 10*d.*

BALTIMORE, a large and opulent city of the United States, in Maryland, situated on the north side of the Patapsco river, about 14 miles above its entrance into Chesapeake bay, in lat. 30° 17' N. long. 76° 30' W. Population in 1830, 81,000. The harbour is spacious, convenient, and the water deep. The exports principally consist of tobacco, wheat and wheat-flour, hemp and flax, flax-seed, Indian corn, and other agricultural products, timber, iron, &c. The imports principally consist of cottons and woollens, sugar, coffee, tea, wine, brandy, silk goods, spices, rum, &c. There were, in 1830, ten banks in this city, with an aggregate capital of 6,888,691 dollars; the total dividends for the same year amounted to 362,118 dollars, being at the rate of 5½ per cent. There were also four marine insurance companies, with a capital of 1,200,000 dollars, producing a dividend of nearly 15 per cent. on the capital paid up; and two fire insurance companies, one of which is on the principle of mutual guarantee. — (*Statement by J. H. Goddard, New York Daily Advertiser*, 29th of January, 1831.) The registered, enrolled, and licensed tonnage belonging to Baltimore, in December, 1831, amounted to 43,263 tons, of which 17,575 tons were employed in the coasting trade. The total value of the articles imported into Maryland, in the year ending the 30th of September, 1832, was 4,629,303 dollars; the total value of the exports during the same year being 4,499,918 do. (*Papers laid before Congress*, 15th of February, 1833.) In Maryland the dollar is worth 7*s.* 6*d.* currency, 1*l.* sterling being = 1*l.* 13*s.* 4*d.* currency. For an account of the currency of the different states of the Union, with a table of the value of the dollar in each, see *NEW YORK*; and to it also the reader is referred for an account of the foreign trade of the United States. Weights and measures same as those of England.

Exports of Flour. — Baltimore is one of the principal ports of the United States for the export of flour. None is allowed to be shipped from any port of the Union till it has been inspected by public officers appointed for the purpose, and its quality branded on the barrel. — (See *NEW YORK*.) It appears from the reports of these officers that the flour inspected at Baltimore during the five years ending with 1830, was as follows: —

Years.	Wheat Flower.		Rye Flour.		Indian Corn Meal.		
	Barrels.	Half barrels.	Barrels.	Half barrels.	Hhds.	Barrels.	Half barrels.
1826	583,671	25,355	1,098	4	30	2,699	20
1827	561,259	22,921	1,874	63	-	5,214	2
1828	537,010	18,882	4,409	-	415	8,798	11
1829	466,144	15,149	12,777	48	1,609	6,483	1
1830	587,875	19,865	4,436	-	559	5,458	-

In 1832 there were inspected 518,674 barrels, and 17,544 half barrels of wheat flour. The inspections of tobacco during the same year amounted to 24,156 hhds.

BAMBOO, (Fr. *Bambou*, *Bambochés*; Ger. *Indianischer Rohr*; It. *Bambu*; Hind. *Rans*; Malay, *Bálúh*; Jav. *Preng*), a species of cane, the *Bambos arundinacea* of botanists. It grows every where within the tropics, and is of the greatest utility: strictly speaking, it is a gigantic grass with a ligneous stem. It often rises to the height of 40 or 50 feet, and sometimes to even double those heights. Like most plants long and extensively cultivated, it diverges into many varieties. Some of these are dwarfish, while others, instead of being hollow canes, are solid. The bamboo is of rapid growth, and in four or five years is fit for many uses, but does not bear fruit or grain till it be 25 years old, after which it perishes. The grain makes tolerable bread. The young,

but gigantic shoots, as they spring from the earth, make a tender and good esculent vegetable. The mature bamboo is employed in an immense variety of ways, in the construction of houses, bridges, boats, agricultural implements, &c. Some varieties grow to such a size as to be, in the largest part, near two feet in circumference, and single knees of these are used as pails or buckets. The Chinese are believed to fabricate their cheap and useful paper of macerated bamboo. The canes used in Europe as walking sticks are not bamboos, but rattans — a totally distinct class of plants. Bamboos are never used for that purpose. — (*Private information.*)

BANDANAS, silk handkerchiefs, generally red spotted with white. They were formerly manufactured only in the East Indies; but they are now manufactured of a very good quality at Glasgow and other places.

BANK.—BANKING. Banks are establishments intended to serve for the safe custody of money; to facilitate its payment by one individual to another; and, sometimes, for the accommodation of the public with loans.

- I. BANKING (GENERAL PRINCIPLES OF).
- II. BANK OF ENGLAND (ACCOUNT OF).
- III. BANKS (ENGLISH PRIVATE AND PROVINCIAL).
- IV. BANKS (SCOTCH).
- V. BANKS (IRISH).
- VI. BANKS (FOREIGN).
- VII. BANKS (SAVINGS).

I. BANKING (GENERAL PRINCIPLES OF).

Banks are commonly divided into two great classes; banks of deposit, and banks of circulation. This division is not, however, a very distinct one; for there is no bank of deposit that is not, at the same time, a bank of circulation, and few or no banks of circulation that are not also banks of deposit. But the term banks of deposit is meant to designate those which keep the money of individuals and circulate it only; while the term banks of circulation is applied to those which do not thus confine their circulation, but issue notes of their own payable on demand. The Bank of England is the principal bank of circulation in the empire; but it, as well as the private banks in England and Scotland that issue notes, is also a bank of deposit. The private banking establishments in London do not issue notes, and there are many similar establishments in Lancashire, and other parts of the country.

(1.) *Utility of Banks. Private banking Companies of London.* — The establishment of banks has contributed, in no ordinary degree, to give security and facility to all sorts of commercial transactions. They afford safe and convenient places of deposit for the money that would otherwise have to be kept, at a considerable risk, in private houses. They also prevent, in a great measure, the necessity of carrying money from place to place to make payments, and enable them to be made in the most convenient and least expensive manner. A merchant or tradesman in London, for example, who employs a banker, keeps but very little money in his own hands, making all his considerable payments by drafts or checks on his banker; and he also sends the various checks, bills, or drafts payable to himself in London, to his bankers before they become due. By this means he saves the trouble and inconvenience of counting sums of money, and avoids the losses he would otherwise be liable to, and would no doubt occasionally incur, from receiving coins or notes not genuine. Perhaps, however, the great advantage derived by the merchant or tradesman from the employment of a banker, consists in its relieving him from all trouble with respect to the presentation for payment of due bills and drafts. The moment these are transferred to the banker, they are at his risk. And if he either neglect to present them when due, or to have them properly noted in the event of their not being paid, he has to answer for the consequences.

“This circumstance alone must cause an immense saving of expense to a mercantile house in the course of a year. Let us suppose that a merchant has only two bills due each day. These bills may be payable in distant parts of the town, so that it may take a clerk half a day to present them; and in large mercantile establishments it would take up the whole time of one or two clerks to present the due bills and the drafts. The salary of these clerks is, therefore, saved by keeping an account at a banker's: besides the saving of expense, it is also reasonable to suppose that losses upon bills would sometimes occur from mistakes, or oversights, from miscalculation as to the time the bill would become due—from errors in marking it up—from forgetfulness to present it—or from presenting it at the wrong place. In these cases the indorsers and drawees are exonerated; and if the acceptor do not pay the bill, the amount is lost. In a banking house such mistakes occur sometimes, though more rarely; but when they do occur,

the loss falls upon the banker, and not upon his customer." — (*Gilbart's Practical Observations on Banking*.)

It is on other grounds particularly desirable for a merchant or tradesman to have an account with a banking house. He can refer to his bankers as vouchers for his respectability: and in the event of his wishing to acquire any information with respect to the circumstances, or credit, of any one with whom he is not acquainted, his bankers will render him all the assistance in their power. In this respect they have great facilities, it being the common practice amongst the bankers in London, and most other trading towns, to communicate information to each other as to the credit and solvency of their customers.

To provide for the public security, the statute 7 & 8 Geo. 4. c. 29. § 49. "for the punishment of embezzlement committed by agents intrusted with property," enacts, "That if any money, or security for the payment of money, shall be intrusted to any banker, merchant, broker, attorney, or other agent, with any direction in *writing* to apply such money, or any part thereof, or the proceeds, or any part of the proceeds of such security, for any purpose specified in such direction, and he shall, in violation of good faith, and contrary to the purpose so specified, in any wise convert to his own use or benefit such money, security, or proceeds, or any part thereof respectively, every such offender shall be guilty of a misdemeanor, and being convicted thereof, shall be liable, at the discretion of the court, to be transported beyond seas, for any term not exceeding fourteen years, nor less than seven years, or to suffer such punishment by fine or imprisonment, or by both, as the court shall award; and if any chattel or valuable security, or any power of attorney for the sale or transfer of any share or interest in any public stock or fund, whether of this kingdom, or of Great Britain, or of Ireland, or of any foreign state, or in any fund of any body corporate, company or society, shall be intrusted to any banker, merchant, broker, attorney, or other agent, for safe custody, or for any special purpose, *without any authority* to sell, negotiate, transfer, or pledge, and he shall, in violation of good faith, and contrary to the object or purpose which such chattel or security, or power of attorney, shall have been intrusted to him, sell, negotiate, transfer, pledge, or in any manner convert to his own use or benefit such chattel or security, or the proceeds of the same, or any part thereof, or the share or interest in stock or fund to which such power of attorney shall relate, or any part thereof, every such offender shall be guilty of a misdemeanor, and being convicted thereof, shall be liable, at the discretion of the court, to any of the punishments which the court may award as hereinbefore last mentioned."

This act is not to affect trustees and mortgagees, nor bankers receiving money due upon securities, nor securities upon which they have a lien, claim, or demand, entitling them by law to sell, transfer, or otherwise dispose of them, unless such sale, transfer, or other disposal shall extend to a greater number or part of such securities or effects than shall be requisite for satisfying such lien, claim, &c. — § 50.

Nothing in this act is to prevent, impeach, or lessen any remedy at law or in equity, which any party aggrieved by any such offence might or would have had, had it not been passed. No banker, merchant, &c. shall be convicted as an offender against this act, in respect of any act done by him, if he shall at any time previously to his being indicted for such offence have disclosed such act on oath, in consequence of any compulsory process of any court of law or equity, in any action *bond fide* instituted by any party aggrieved, or if he shall have disclosed the same in any examination or deposition before any commissioner of bankrupt. — § 52.

The Bank of England, and the private banking companies of London, as well as some of the English provincial banks, charge no commission on the payments made and received on account of those who deal with them. But they allow no interest on the sums deposited in their hands; and it is either stipulated or distinctly understood that a person employing a banker should, besides furnishing him with sufficient funds to pay his drafts, keep an average *balance* in the banker's hands, varying, of course, according to the amount of business done on his account; that is, according to the number of his checks or drafts to be paid, and the number of drafts and bills to be received for him. The bankers then calculate, as well as they can, the probable amount of cash that it will be necessary for them to keep in their coffers to meet the ordinary demands of their customers, and employ the balance in discounting mercantile bills, in the purchase of government securities, or in some other sort of profitable adventure; so that their profits result, in the case of their not issuing notes, from the difference between the various expenses attendant on the management of their establishments, and the profits derived from such part of the sums lodged in their hands as they can venture to employ in an advantageous way.

The directors of the Bank of England do not allow any individual to overdraw his account. They answer drafts to the full extent of the funds deposited in their hands; but they will not pay a draft if it exceed their amount. Private bankers are not generally so scrupulous; most of them allow respectable individuals, in whom they have confidence, to overdraw their accounts; those who do so paying interest at the rate of 5 per cent. on whatever sums they overdraw. The possession of this power of overdrawing is often a great convenience to merchants, while it is rarely productive of loss to the banker. The money which is overdrawn is usually replaced within a short period; sometimes, indeed, in the course of a day or two. The directors of the Bank of England decline granting this facility from a disinclination on their part to come into competition in a matter of this sort with private bankers, who transact this kind of business better, probably, than it could be done by a great establishment like the Bank.

The facility which banks afford to the public in the negotiation of bills of exchange, or in the making of payments at distant places, is very great. Many of the banking companies established in different districts have a direct intercourse with each other, and they have all correspondents in London. Hence an individual residing in any part of the country, who may wish to make a payment in any other part, however distant, may

effect his object by applying to the bank nearest to him. Thus, suppose A. of Penzance has a payment to make to B. of Inverness: to send the money by post would be hazardous; and if there were fractional parts of a pound in the sum, it would hardly be practicable to make use of the post: how then will A. manage? He will pay the sum to a banker in Penzance, and his debtor in Inverness will receive it from a banker there. The transaction is extremely simple: the Penzance banker orders his correspondent in London to pay to the correspondent of the Inverness banker the sum in question on account of B.; and the Inverness banker, being advised in course of post of what has been done, pays B. A small commission charged by the Penzance banker, and the postages, constitute the whole expense. There is no risk whatever, and the whole affair is transacted in the most commodious and cheapest manner.

By far the largest proportion both of the inland bills in circulation in the country, and also of the foreign bills drawn upon Great Britain, are made payable in London, the grand focus to which all the pecuniary transactions of the empire are ultimately brought to be adjusted. And in order still further to economise the use of money, the principal bankers of the metropolis are in the habit of sending a clerk each day to the *clearing house* in Lombard-street, who carries with him the various bills in the possession of his house that are drawn upon other bankers; and having exchanged them for the bills in the possession of those others that are drawn upon his constituents, the balance on the one side or the other is paid in cash or Bank of England notes. By this contrivance the bankers of London are enabled to settle transactions to the extent of several millions a day, by the employment of not more, at an average, than from 200,000*l.* to 500,000*l.* of cash or Bank notes. — (See *CLEARING HOUSE*.)

In consequence of these and other facilities afforded by the intervention of bankers for the settlement of pecuniary transactions, the money required to conduct the business of an extensive country is reduced to a trifle only, compared with what it would otherwise be. It is not, indeed, possible to form any very accurate estimate of the total saving that is thus effected; but, supposing that 50 or 60 millions of gold and silver and bank notes are at present required, notwithstanding all the devices that have been resorted to for economising money, for the circulation of Great Britain, it may, one should think, be fairly concluded, that 200 millions would, at the very least, have been required to transact an equal extent of business but for those devices. If this statement be nearly accurate, and there are good grounds for thinking that it is rather under than over rated, it strikingly exhibits the vast importance of banking in a public point of view. By its means 50 or 60 millions are rendered capable of performing the same functions, and in an infinitely more commodious manner, that would otherwise have required four times that sum; and supposing that 20 or 30 millions are employed by the bankers as a capital in their establishments, no less than 120 or 130 millions will be altogether disengaged, or cease to be employed as an instrument of circulation, and made available for employment in agriculture, manufactures, and commerce.

(2.) *Substitution of Bank Notes for Coins.* Means by which the Value of Bank Notes may be sustained. — Not only, however, does the formation of banking establishments enable the business of a country to be conducted with a far less amount of money, but it also enables a large portion of that less amount to be fabricated of the least valuable materials, or of paper instead of gold. It would, however, alike exceed the limits and be inconsistent with the objects of this article, to enter into lengthened details with respect to the mode in which this substitution originally took place. It is sufficient to observe, that it naturally grew out of the progress of society. When governments became sufficiently powerful and intelligent to enforce the observance of contracts, individuals possessed of written promises from others that they would pay certain sums at specified periods, began to assign them to those to whom they were indebted; and when those by whom such obligations are subscribed are persons of whose solvency no doubt can be entertained, they are readily accepted in payment of the debts due by one individual to another. But when the circulation of obligations or bills in this way has continued for a while, individuals begin to perceive that they may derive a profit by issuing them in such a form as to fit them for being readily used as a substitute for money in the ordinary transactions of life. Hence the origin of bank notes. An individual in whose wealth and discretion the public have confidence being applied to for a loan, say of 5,000*l.*, grants the applicant his bill or note payable on demand for that sum. Now, as this note passes, in consequence of the confidence placed in the issuer, currently from hand to hand as cash, it is quite as useful to the borrower as if he had obtained an equivalent amount of gold; and supposing that the rate of interest is 5 per cent., it will yield, so long as it continues to circulate, a revenue of 250*l.* a year to the issuer. A banker who issues notes, coins as it were his credit. He derives the same revenue from the loan of his written promise to pay a certain sum, that he would derive from the loan of the sum itself; and while he thus increases his own income, he at the same time contributes to increase the wealth of the society. Besides being incomparably cheaper, bank notes are

also incomparably more commodious than a metallic currency. A bank note for 1,000*l.* or 100,000*l.* may be carried about with as much facility as a single sovereign. It is of importance, too, to observe, that its loss or destruction, whether by fire, shipwreck, or otherwise, would be of no greater importance in a public point of view, than the loss or destruction of as much paper. No doubt it might be a serious calamity to the holder; but to whatever extent it injured him, it would proportionally benefit the issuer, whereas the loss of coin is an injury to the holder without being of service to any one else; it is, in fact, so much abstracted from the wealth of the community.

Promissory notes issued by private individuals or associations circulate only because those who accept them have full confidence in the credit and solvency of the issuers, or because they feel assured that they will be paid when they become due. If any circumstances transpired to excite suspicions as to their credit, it would be impossible for them to circulate any additional notes, and those that they had issued would be immediately returned for payment. Such, however, is not the case with paper money properly so called, or with notes that are declared *legal tender*. It is not necessary, in order to sustain the value of such notes, that they should be payable at all; the only thing that is required for that purpose is, that they should be issued in *limited quantities*. Every country has a certain number of exchanges to make; and whether these are effected by the employment of a given number of coins of a particular denomination, or by the employment of the same number of notes of the same denomination, is, in this respect, of no importance whatever. Notes which have been made legal tender, and are not payable on demand, do not circulate because of any confidence placed in the capacity of the issuers to retire them; neither do they circulate because they are of the same real value as the commodities for which they are exchanged; but they circulate because, having been selected to perform the functions of *money*, they are, as such, readily received by all individuals in payment of their debts. Notes of this description may be regarded as a sort of tickets or counters to be used in computing the value of property, and in transferring it from one individual to another. And as they are no wise affected by fluctuations of credit, their value, it is obvious, must depend entirely on the quantity of them in circulation as compared with the payments to be made through their instrumentality, or the business they have to perform. By reducing the supply of notes below the supply of coins that would circulate in their place were they withdrawn, their value is raised above the value of gold; while, by increasing them to a greater extent, it is proportionally lowered.

Hence, supposing it were possible to obtain any security other than immediate convertibility into the precious metals, that notes declared to be legal tender would not be issued in excess, but that their number afloat would be so adjusted as to preserve their value as compared with gold nearly uniform, the obligation to pay them on demand might be done away. But it is needless to say that no such security can be obtained. Wherever the power to issue paper, not immediately convertible, has been conceded to any set of persons, it has been abused, or, which is the same thing, such paper has uniformly been over-issued, or its value depreciated from excess. It is now admitted on all hands to be indispensable, in order to prevent injurious fluctuations in the value of money, that all notes be made payable, at the pleasure of the holder, in an unvarying quantity of gold or silver. This renders it impossible for the issuers of paper to depreciate its value below that of the precious metals. They may, indeed, by over-issuing paper, depress the value of the whole currency, gold as well as paper, in the country in which the over-issue is made; but the moment that they do this, gold begins to be sent abroad; and paper being returned upon the issuers for payment, they are, in order to prevent the exhaustion of their coffers, compelled to lessen their issues; and thus, by raising the value of the currency, stop the drain for bullion.

It does, however, appear to us, that it is not only necessary, in order to prevent the over-issue of paper, to enact that all notes should be payable on demand, but that it is further necessary, in order to insure compliance with this enactment, to prohibit any one from issuing notes until he has satisfied the government of his ability to pay them. The circumstances that excite public confidence in the issuers of paper are often of the most deceitful description; and innumerable instances have occurred, of the population of extensive districts having suffered severely from the insolvency of bankers in whom they placed the utmost confidence. In 1793, in 1814, 1815, and 1816, and again in 1825, a very large proportion of the country banks were destroyed, and produced by their fall an extent of ruin that has hardly been equalled in any other country. And when such disasters have already happened, it is surely the bounden duty of government to hinder, by every means in its power, their recurrence. It is no exaggeration to affirm, that we have sustained ten times more injury from the circulation of worthless paper, or paper issued by persons without the means of retiring it, than from the issue of spurious coin. It is said, indeed, by those who are hostile to interference, that coins are legal tenders, whereas, notes being destitute of that privilege, those who suspect

them are at liberty to refuse them : but, whatever notes may be in law, they are, in very many districts, *practically*, and *in fact*, legal tenders ; and could not be rejected without exposing the parties to much inconvenience. It should also be observed, that labourers, women, minors, and every sort of persons, however incapable of judging of the stability of banking establishments, are dealers in money, and consequently liable to be imposed upon. This, then, is clearly a case in which it is absolutely imperative upon government to interfere, to protect the interests of those who cannot protect themselves, either by compelling all individuals applying for stamps for notes, to give security for their payment, or by making sure, in some other way, that they have the means of paying them, and that the circulation of the notes will be a benefit and not an injury to the public.

A security of this sort has been exacted in the case of the Bank of England ; and the whole 14,686,000*l.* lent by the Bank to government, must be sacrificed before the holders of her notes can sustain the smallest loss. Her stability has, therefore, been truly said, by Dr. Smith, to be equal to that of the British government. The system of taking securities having been found to answer so well in the case of the Bank of England, is a powerful argument in favour of its extension. Were securities taken from the country banks, their ultimate failure, in the capacity of banks of issue, would be rendered impossible ; and a degree of solidity would be given to our money system, which it is idle to expect it can ever attain, so long as it continues on its present footing.

It is exceedingly difficult to prevent the issue of forged notes. Various schemes have been suggested for this purpose ; and though it is hardly possible to suppose that an *inimitable* note will ever be produced, it is contended, that by judiciously combining different sorts of engraving, forgery may be rendered so difficult, as to be but rarely attempted. But however this may be, during the period from 1797 to 1819, when the Bank of England issued 1*l.* notes, their forgery was carried on to a great extent. And the desire to check this practice, and to lessen the frequency of capital punishments, appears to have been amongst the most prominent circumstances which led to the return to specie payments in 1821, and the suppression of 1*l.* notes. — (See Table I.)

(3.) *Bank of England Notes legal Tender.* — According to the law as it stood previously to the present year (1834), all descriptions of notes were payable at the pleasure of the holder, in coin of the standard weight and purity. But the policy of such a regulation was very questionable ; and we regard the enactment of the late stat. 3 & 4 Will. 4. c. 98., which makes Bank of England notes legal tender, every where except at the Bank and its branches, for all sums above 5*l.*, as a very great improvement. So long as the notes of the Bank are themselves convertible, at the pleasure of the holder, into coin, an arrangement of this sort will, it is obvious, effectually prevent any over-issue of country paper, at the same time that it is free from many very serious disadvantages that attached to the former plan. The unjust liabilities imposed upon the Bank of England by the old system, placed her in a situation of great difficulty and hazard. They obliged her to provide a supply of coin and bullion, not for her own exigencies only, but for those of *all* the country banks ; and, what is harder still, they exposed her to be deeply injured by any misconduct on the part of the latter, as well as by the distress in which they might accidentally be involved. In consequence, her free action has been at all times in some degree impeded ; and her power to render assistance to the banking and mercantile interests in periods of discredit materially diminished. The country banks kept but a small supply of coin in their coffers. They were all, however, holders, to a greater or less extent, of government securities ; and whenever any circumstance occurred, to occasion a demand upon them for coin, they immediately sold or pledged the whole or a portion of their stock, carried the notes to the Bank to be exchanged, and then carried the specie to the country. Hence, when any suspicions were entertained of the credit of the country banks, or when a panic originated amongst the holders of their notes, as was the case in 1793 and 1825, the whole of them retreated upon the Bank of England, and 700 or 800 conduits were opened, to draw off the specie of that establishment, which was thus, it is evident, exposed to the risk of stoppage without having done any thing wrong. It was not the drain for gold from abroad, but the drain for gold from the country, that nearly exhausted the Bank's coffers in 1825, and forced her to issue about a million of 1*l.* and 2*l.* notes. The currency could not possibly be in a sound healthy state, while the Bank of England, and, through her, public credit, were placed in so perilous a situation. But the making of Bank of England notes legal tender at all places except the Bank, will tend materially to protect her from the injurious consequences of panics or runs among the holders of country bank paper ; and while it does this, it will not, as it appears to us, in anywise impair the securities against over-issue or depreciation.

It was, no doubt, contended during the discussions on the late act, that the measure now referred to would lead to the depreciation of provincial paper ; inasmuch as the expense of sending notes from a distance to London, to be exchanged for gold, would

No particular form of words is necessary in a bank note. The essential requisites are, that it should be for a definite sum (in England and Wales not less than 5*l.*, and in Scotland and Ireland not less than 1*l.*), that it should be payable to bearer on demand, and that it should be properly stamped. Promissory notes, though issued by bankers, if not payable to bearer on demand, do not come under the denomination of bank notes; they are not, like the latter, taken as cash in all ordinary transactions; nor are they, like them, assignable by mere delivery.

The circulation of notes for less than 5*l.* was restrained by law (stat. 15 Geo. 3. c. 51.) from 1766 to 1797. In 1808, it was enacted by stat. 48 Geo. 3. c. 88., that all bank notes, promissory notes, or other negotiable instruments for less than 20*s.* should be absolutely void: a penalty of from 20*s.* to 5*l.*, at the discretion of the justices, being imposed on their issuers. It was enacted by the 7 Geo. 4. c. 6., that the issue of all bank notes or promissory notes for less than 5*l.* by the Bank of England, or by any licensed English bankers, and stamped on the 5th of February, 1826, or previously (after which period such notes were not stamped), should terminate on the 5th of April, 1829.

The stamp duties on bank notes or promissory notes payable on demand, are—

	£	s.	d.		£	s.	d.		£	s.	d.
Not exceeding	1	1	0							0	0
Exceeding	1	1	0	and not exceeding	2	2	0			0	0
—	2	2	0	—	5	5	0			0	1
—	5	5	0	—	10	0	0			0	1
—	10	0	0	—	20	0	0			0	2
—	20	0	0	—	30	0	0			0	3
—	30	0	0	—	50	0	0			0	5
—	50	0	0	—	100	0	0			0	8

Which notes may be reissued after payment, as often as shall be thought fit, provided they be issued by a banker or person who has taken out a licence, renewable annually, and costing 30*l.*, to issue notes payable to bearer on demand. Any banker or other person issuing such reissuable notes, without being duly licensed, shall forfeit 100*l.* for every offence. — (55 Geo. 3. c. 184. § 27.)

These conditions do not apply to the Bank of England, the stamp duties on the notes of that establishment being compounded for at the rate of 3,500*l.* per million of its notes in circulation.

Notes or bills not payable to bearer on demand, are not reissuable, under a penalty of 50*l.* — (For the stamp duties affecting them, see EXCHANGE.)

By the 9 Geo. 4. c. 23., English bankers not in the city of London, or within three miles thereof, are authorised to issue promissory notes, and to draw and issue bills of exchange, on unstamped paper, for any sum of 5*l.* or upwards, expressed to be payable to the bearer on demand, or to order at any period not exceeding 7 days after sight, (bills may also be drawn at any period not exceeding 21 days after date,) upon obtaining licences, costing 30*l.*, to that effect, provided such bills of exchange be drawn upon bankers in London, Westminster, or Southwark; or provided such bills be drawn by any banker or bankers at the place where he or they shall be licensed to issue unstamped notes and bills, upon himself or themselves, or his or their copartner or copartners, payable at any other place where such banker or bankers shall be licensed to issue such notes and bills. Bankers having such licences, are to give security by bond, that they will keep a true account of all promissory notes and bills so issued, and account for the duties on them at the rate of 3*s.* 6*d.* for every 100*l.*, and also for the fractional parts of 100*l.* of the average value of such notes and bills in circulation. Persons post-dating unstamped notes or bills shall, for every such offence, forfeit 100*l.*

(5.) *Legal Effect of the Payment of Bank Notes.* — Notes of the Bank of England were not, previously to the act 3 & 4 Will. 4. c. 98., like bills of exchange, mere securities, or documents of debt, but were treated as money or cash in the ordinary course or transactions of business; the receipts given upon their payment being always given as for money. Now, however, they are legal tender, every where except at the Bank, for all sums above 5*l.* All notes payable to bearer are assignable by delivery. The holder of a bank note is *primâ facie* entitled to prompt payment of it, and cannot be affected by the previous fraud of any former holder in obtaining it, unless evidence be given to show that he was privy to such fraud. Such privity may, however, be inferred from the circumstances of the case. To use the words of Lord Tenterden, "If a person take a bill, note, or any other kind of security, under circumstances which *ought to excite suspicion* in the mind of any reasonable man acquainted with the ordinary affairs of life, and which ought to put him on his guard to make the necessary inquiries, and he do not, then he loses the right of maintaining possession of the instrument against the lawful owner." — (Guildhall, 25th October, 1826.)

Country bank notes are usually received as cash. But though taken as such, if they be presented *in due time* and not paid, they do not amount to a payment, and the deliverer of the notes is still liable to the holder. It is not easy to determine what is a

due or reasonable time, inasmuch as it must depend in a great measure on the circumstances of each particular case. On the whole, the safest rule seems to be to present all notes or drafts payable on demand, if received in the place where they are payable, on the day on which they are received, or as soon after as possible. When they have to be transmitted by post for payment, no unnecessary delay should be allowed to intervene. — (*Chitty's Commercial Law*, vol. iii. p. 590., and the art. "CHECK" in this Dictionary.)

II. BANK OF ENGLAND (ACCOUNT OF).

(1.) *Historical Sketch of the Bank.* — This great establishment, which has long been the principal bank of deposit and circulation, not in this country only, but in Europe, was founded in 1694. Its principal projector was Mr. William Paterson, an enterprising and intelligent Scotch gentleman, who was afterwards engaged in the ill-fated colony at Darien. Government being at the time much distressed for want of money, partly from the defects and abuses in the system of taxation, and partly from the difficulty of borrowing, because of the supposed instability of the revolutionary establishment, the Bank grew out of a loan of 1,200,000*l.* for the public service. The subscribers, besides receiving eight per cent. on the sum advanced as interest, and 4,000*l.* a year as the expense of management, in all 100,000*l.* a year, were incorporated into a society denominated the *Governor and Company of the Bank of England*. The charter is dated the 27th of July, 1694. It declares, amongst other things, that they shall "be capable in law, to purchase, enjoy, and retain to them and their successors, any manors, lands, rents, tenements, and possessions whatsoever; and to purchase and acquire all sorts of goods and chattels whatsoever, wherein they are not restrained by act of parliament; and also to grant, demise, and dispose of the same.

"That the management and government of the corporation be committed to the governor, deputy governor, and twenty-four directors, who shall be elected between the 25th day of March and 25th day of April, each year, from among the members of the Company duly qualified.

"That no dividend shall at any time be made by the said Governor and Company, save only out of the interest, profit, or produce arising by or out of the said capital stock or fund, or by such dealing as is allowed by act of parliament.

"They must be natural born subjects of England, or naturalised subjects; they shall have in their own name and for their own use, severally, viz. — the governor, at least 4,000*l.*, the deputy governor 3,000*l.*, and each director 2,000*l.* of the capital stock of the said corporation.

"That thirteen or more of the said governors and directors (of which the governor or deputy governor must be always one) shall constitute a court of directors, for the management of the affairs of the Company, and for the appointment of all agents and servants which may be necessary, paying them such salaries as they may consider reasonable.

"Every elector must have, in his own name and for his own use, 500*l.* or more capital stock, and can only give one vote. He must, if required by any member present, take the oath of stock; or the declaration of stock, in case he be one of the people called Quakers.

"Four general courts to be held in every year; in the months of September, December, April, and July. A general court may be summoned at any time, upon the requisition of nine proprietors, duly qualified as electors.

"The majority of electors in general courts have the power to make and constitute by-laws and ordinances for the government of the corporation, provided that such by-laws and ordinances be not repugnant to the laws of the kingdom, and be confirmed and approved, according to the statutes in such case made and provided."

The corporation is prohibited from engaging in any sort of commercial undertaking other than dealing in bills of exchange, and in gold and silver. It is authorised to advance money upon the security of goods or merchandise pledged to it; and to sell, by public auction, such goods as are not redeemed within a specified time.

It was also enacted, in the same year in which the Bank was established, by statute 6 William and Mary, c. 20., that the Bank "shall not deal in any goods, wares, or merchandise (except bullion), or purchase any lands or revenues belonging to the crown, or advance or lend to their Majesties, their heirs or successors, any sum or sums of money by way of loan or anticipation, or any part or parts, branch or branches, fund or funds of the revenue, now granted or belonging, or hereafter to be granted to their Majesties, their heirs and successors, other than such fund or funds, part or parts, branch or branches of the said revenue only, on which a credit of loan is or shall be granted by parliament." And in 1697 it was enacted, that the "common capital and principal stock, and also the real fund of the Governor and Company, or any profit or produce to

be made thereof, or arising thereby, shall be exempted from any rates, taxes, assessments, or impositions whatsoever, during the continuance of the Bank; and that all the profit, benefit, and advantage, from time to time arising out of the management of the said corporation, shall be applied to the uses of all the members of the said corporation of the Governor and Company of the Bank of England, rateably and in proportion to each member's part, share, and interest in the common capital and principal stock of the said Governor and Company hereby established."

It was further enacted, in 1697, that the forgery of the Company's seal, or of any sealed bill or Bank note, should be felony without benefit of clergy, and that the making of any alteration or erasure in any bill or note should also be felony.

In 1696, during the great recoinage, the Bank was involved in considerable difficulties, and was even compelled to suspend payment of her notes, which were at a heavy discount. Owing, however, to the judicious conduct of the directors, and the assistance of government, the Bank got over the crisis. But it was at the same time judged expedient, in order to place her in a situation the better to withstand any adverse circumstances that might afterwards occur, to increase her capital from 1,200,000*l.* to 2,201,171*l.* In 1798, the directors undertook to pay off and cancel one million and a half of Exchequer bills they had circulated two years before, at $4\frac{1}{2}$ per cent., with the interest on them, amounting in all to 1,775,028*l.*; which increased the permanent debt due by the public to the Bank, including 400,000*l.* then advanced in consideration of the renewal of the charter, to 3,375,028*l.*, for which they were allowed 6 per cent. The Bank capital was then also doubled or increased to 4,402,343*l.* But the year 1708 is chiefly memorable, in the history of the Bank, for the act that was then passed, which declared, that during the continuance of the corporation of the Bank of England, "it should not be lawful for any body politic, erected or to be erected, other than the said Governor and Company of the Bank of England, or for any other persons whatsoever, united or to be united in covenants or partnership, exceeding the number of 6 persons, in that part of Great Britain called England, to borrow, owe, or take up any sum or sums of money on their bills or notes payable on demand, or in any less time than 6 months from the borrowing thereof." — This proviso, which has had so powerful an operation on banking in England, is said to have been elicited by the Mine-adventure Company having commenced banking business, and begun to issue notes.

It has been pretty generally imagined, from the private banking companies in the metropolis not issuing notes, that they were legally incapacitated from doing so. But the clause in the act of 1708, which has been the only restriction on the issue of notes, applied generally to all England, and had no peculiar reference to London. The fact that banks with 6 or fewer partners have not issued notes in the metropolis, as well as in the provinces, is, therefore, ascribable either to their being aware that their notes would obtain no considerable circulation concurrently with those of a great association like the Bank of England, or from their believing that their issue would not be profitable.

The charter of the Bank of England, when first granted, was to continue for eleven years certain, or till a year's notice after the 1st of August, 1705. The charter was further prolonged in 1697. In 1708, the Bank having advanced 400,000*l.* for the public service, without interest, the exclusive privileges of the corporation were prolonged till 1733. And in consequence of various advances made at different times, the exclusive privileges of the Bank have been continued by successive renewals, till a year's notice, after the 1st of August, 1855, under the proviso that they may be cancelled on a year's notice to that effect being given on the 1st of August, 1845.

We subjoin

An Account of the successive Renewals of the Charter, of the Conditions under which these Renewals were made, and of the Variations in the Amount and Interest of the Permanent Debt due by Government to the Bank, exclusive of the Dead Weight.

Date of Renewal.	Conditions under which Renewals were made, and Permanent Debt contracted.	Permanent Debt.	
		£	s. d.
1694.	Charter granted under the act 5 & 6 Will. 3. c. 20., redeemable upon the expiration of 12 months' notice after the 1st of August, 1705, upon payment by the public to the Bank of the demands therein specified.		
	Under this act the Bank advanced to the public 1,200,000 <i>l.</i> , in consideration of their receiving an annuity of 100,000 <i>l.</i> a year, viz. 8 per cent. interest, and 4,000 <i>l.</i> for management	1,200,000	0 0
1697.	Charter continued by the 8 & 9 Will. 3. c. 20. till 12 months' notice after 1st of August, 1710, on payment, &c.		
	Under this act the Bank took up and added to their stock 1,001,171 <i>l.</i> Exchequer bills and tallies.		
Carried forward -		1,200,000	0 0

An Account of the successive Renewals of the Charter, &c. — *continued.*

Date of Renewal.	Conditions under which Renewals were made, and Permanent Debt contracted.	Permanent Debt.
	Brought forward - - -	£ s. d. 1,200,000 0 0
1708.	Charter continued by 7 Anne, c. 7. till 12 months' notice after 1st of August, 1732, on payment, &c. Under this act the Bank advanced 400,000 <i>l.</i> to government without interest; and delivered up to be cancelled 1,775,027 <i>l.</i> 17 <i>s.</i> 10 <i>d.</i> Exchequer bills, in consideration of their receiving an annuity of 106,501 <i>l.</i> 13 <i>s.</i> , being at the rate of 6 per cent.	2,175,027 17 10
1713.	Charter continued by 12 Anne, stat. 1. c. 11. till 12 months' notice after 1st of August, 1742, on payment, &c. In 1716, by the 3 Geo. 1. c. 8., Bank advanced to government, at 5 per cent. And by the same act, the interest on the Exchequer bills cancelled in 1708 was reduced from 6 to 5 per cent. In 1721, by 8 Geo. 1. c. 21., the South Sea Company were authorised to sell 200,000 <i>l.</i> government annuities, and corporations purchasing the same at 26 years' purchase were authorised to add the amount to their capital stock. The Bank purchased the whole of these annuities at 20 years' purchase 5 per cent. interest was payable on this sum to Midsummer, 1727, and thereafter, 4 per cent. At different times between 1727 and 1738, both inclusive, the Bank received from the public, on account of permanent debt, 3,275,027 <i>l.</i> 17 <i>s.</i> 10 <i>d.</i> , and advanced to it on account of ditto, 3,000,000 <i>l.</i> : Difference - - -	2,000,000 0 0 4,000,000 0 0 9,375,027 17 10 275,027 17 10
	Debt due by the public in 1738 - - -	9,100,000 0 0
1742.	Charter continued by 15 Geo. 2. c. 13. till 12 months' notice after 1st of August, 1764, on payment, &c. Under this act the Bank advanced 1,600,000 <i>l.</i> without interest, which being added to the original advance of 1,200,000 <i>l.</i> , and the 400,000 <i>l.</i> advanced in 1710, bearing interest at 6 per cent., reduced the interest on the whole to 3 per cent. In 1745, under authority of 19 Geo. 2. c. 6., the Bank delivered up to be cancelled 986,000 <i>l.</i> of Exchequer bills, in consideration of an annuity of 39,472 <i>l.</i> , being at the rate of 3 per cent. In 1749, the 23 Geo. 2. c. 6. reduced the interest on the 4 per cent. annuities held by the Bank, to 3½ per cent. for 7 years from the 25th of December, 1750, and thereafter to 3 per cent.	1,600,000 0 0 986,000 0 0
1764.	Charter continued by 4 Geo. 3. c. 25. till 12 months' notice after 1st of August, 1786, on payment, &c. Under this act the Bank paid into the Exchequer 110,000 <i>l.</i> free of all charge.	
1781.	Charter continued by 21 Geo. 3. c. 60. till 12 months' notice after 1st of August, 1812, on payment, &c. Under this act the Bank advanced 3,000,000 <i>l.</i> for the public service for 3 years at 3 per cent.	
1800.	Charter continued by 40 Geo. 3. c. 28. till 12 months' notice after 1st of August, 1833, on payment, &c. Under this act the Bank advanced to government 3,600,000 <i>l.</i> for 6 years without interest; but in pursuance of the recommendation of the committee of 1807, the advance was continued without interest till 6 months after the signature of a definitive treaty of peace. In 1816, the Bank, under authority of the act 56 Geo. 3. c. 96, advanced at 3 per cent., to be repaid on or before 1st of August, 1833	3,000,000 0 0
1833.	Charter continued by 3 & 4 Will. 4. c. 98. till 12 months' notice after 1st of August, 1855, with a proviso that it may be dissolved on 12 months' notice after 1st of August, 1845, on payment, &c. This act directs that in future the Bank shall deduct 120,000 <i>l.</i> a year from their charge on account of the management of the public debt; and that a fourth part of the debt due by the public to the Bank, or 3,638,250 <i>l.</i> , be paid off Permanent advance by the Bank to the public, bearing interest at 3 per cent., independent of the advances on account of dead weight - - -	14,686,800 0 0 3,638,250 0 0 11,048,550 0 0

For further details as to this subject, see the *Appendix No. 1. of the Report of 1832 on the Renewal of the Bank Charter*, and the acts of parliament referred to in it; see also *James Postlethwayt's History of the Revenue*, pp. 301—310.; and *Fairman on the Funds*, 7th ed. pp. 85—88. &c.

The capital of the Bank on which dividends are paid, has never exactly coincided with, though it has seldom differed very materially from, the permanent advance by the Bank to the public. We have already seen that it amounted, in 1708, to 4,402,343*l.* Between that year and 1727 it was increased to near 9,000,000*l.* In 1746, it amounted to 10,780,000*l.* From this period it underwent no change till 1782, when it was increased 8 per cent., or to 11,642,400*l.* It continued stationary at this sum down to 1816, when it was raised to 14,553,000*l.* by an addition of 25 per cent. from the profits of the Bank, under the provisions of the act 56 Geo. 3. c. 96. The late act for the renewal of the charter, 3 & 4 Will. 4. c. 98., directs that the sum of 3,638,250*l.*, the portion of the debt due to the Bank to be repaid by the public, shall be deducted from the Bank's capital; which will, therefore, be in future 10,914,750*l.* — (*Report on Bank Charter, Appen. No. 33.*)

The Bank of England has been frequently affected by panics amongst the holders of its notes. In 1745, the alarm occasioned by the advance of the Highlanders under the Pretender as far as Derby, led to a run upon the Bank; and in order to gain time to concert measures for averting the run, the directors adopted the device of paying in shillings and sixpences! But they derived a more effectual relief from the retreat of the Highlanders; and from a resolution agreed to at a meeting of the principal merchants and traders of the city, and very numerous signed, declaring the willingness of the subscribers to receive Bank notes in payment of any sum that might be due to them, and pledging themselves to use their utmost endeavours to make all their payments in the same medium.

During the tremendous riots in June, 1780, the Bank incurred considerable danger. Had the mob attacked the establishment at the commencement of the riots, the consequences might have proved fatal. Luckily, however, they delayed their attack till time had been afforded for providing a force sufficient to insure its safety. Since that period a considerable military force is nightly placed in the interior of the Bank, as a protection in any emergency that may occur.

In the latter part of 1792 and beginning of 1793, there was, in consequence of a previous over-issue on their part, a general run on most of the private banks; and about one third of these establishments were forced to stop payment. This led to a considerable demand for coin from the Bank.

The year 1797 is, however, the most important epoch in the recent history of the Bank. Owing partly to events connected with the war in which we were then engaged—to loans to the Emperor of Germany—to bills drawn on the treasury at home by the British agents abroad—and partly, and chiefly, perhaps, to the advances most unwillingly made by the Bank to government, which prevented the directors from having a sufficient control over their issues,—the exchanges became unfavourable in 1795, and in that and the following year large sums in specie were drawn from the Bank.* In the latter end of 1796 and beginning of 1797, considerable apprehensions were entertained of invasion, and rumours were propagated of descents having been actually made on the coast. In consequence of the fears that were thus excited, runs were made on the provincial banks in different parts of the country; and some of them having failed, the panic became general, and extended itself to London. Demands for cash poured in upon the Bank from all quarters; and on Saturday, the 25th of February, 1797, she had only 1,272,000*l.* of cash and bullion in her coffers, with every prospect of a violent run taking place on the following Monday. In this emergency an order in council was issued on Sunday, the 26th, prohibiting the directors from paying their notes in cash until the sense of parliament had been taken on the subject. And after parliament met, and the measure had been much discussed, it was agreed to continue the restriction till six months after the signature of a definitive treaty of peace.

As soon as the order in council prohibiting payments in cash appeared, a meeting of the principal bankers, merchants, traders, &c. of the metropolis, was held at the Mansion-house, when a resolution was agreed to, and very numerous signed, pledging, as had been done in 1745, those present to accept, and to use every means in their power to cause Bank notes to be accepted as cash in all transactions. This resolution tended to allay the apprehensions that the restriction had excited.

Parliament being sitting at the time, a committee was immediately appointed to examine into the affairs of the Bank; and their report put to rest whatever doubts might have been entertained with respect to the solvency of the establishment, by showing that at the moment when the order in council appeared, the Bank was possessed of property to the amount of 15,513,690*l.*, after all claims upon it had been deducted.

Much difference of opinion has existed with respect to the policy of the restriction in

* So early as December, 1794, the court of directors represented to government their uneasiness on account of the magnitude of the debt due by the government to the Bank, and anxiously requested a repayment of at least a considerable part of what had been advanced. In January, 1795, they resolved to limit their advances upon treasury bills to 500,000*l.*; and at the same time they informed Mr. Pitt that it was their wish that he would adjust his measures for the year *in such a manner as not to depend on any further assistance from them.* On the 11th of February, 1796, they resolved, "That it is the opinion of this court, founded upon the experience of the late Imperial loan, that if any further loan or advance of money to the emperor, or to any of the foreign states, should in the present state of affairs take place, it will, in all probability, prove fatal to the Bank of England. The court of directors do, therefore, most earnestly deprecate the adoption of any such measure, and they solemnly protest against any responsibility for the calamitous consequences that may follow thereupon." But notwithstanding these, and many other similar remonstrances, fresh advances of money were made to our foreign allies, and fresh demands upon the Bank; the directors reluctantly abandoning their own better judgment to what they truly termed the "*pressing solicitations*" of the Chancellor of the Exchequer, and their desire to avert "the probable distress which a refusal (on their part) might occasion, in the then alarming situation of public affairs." But notwithstanding the difficulties of the Bank were greatly aggravated by that conduct on the part of government against which the directors had so strongly protested, she could hardly, in any state of her affairs, have got safely over the crisis of 1797. The run upon the Bank that then took place, was occasioned by alarms of invasion; and it is clear, as remarked in the text, that while they continued, no paper immediately convertible into gold could remain in circulation.

1797; but, considering the peculiar circumstances under which it took place, its expediency seems abundantly obvious. The run did not originate in any over-issue of Bank paper; but grew entirely out of political causes. So long as the alarms of invasion continued, it was clear that no Bank paper immediately convertible into gold would remain in circulation. And as the Bank, though possessed of ample funds, was without the means of instantly retiring her notes, she might, but for the interference of government, have been obliged to stop payment; an event which, had it occurred, must have produced consequences in the last degree fatal to the public interests.

It had been generally supposed, previously to the passing of the Restriction Act, that Bank notes would not circulate unless they were immediately convertible into cash; but the event showed, conformably to principles that have since been fully explained, that this was not really the case. Though the notes of the Bank of England were not, at the passing of the Restriction Act, publicly declared to be legal tender, they were rendered so in practice, by being received as cash in all transactions on account of government, and of the vast majority of individuals. For the first three years of the restriction, their issues were so moderate, that they not only kept on a par with gold, but actually bore a small premium. In the latter part of 1800, however, their quantity was so much increased that they fell to a discount of about 8 per cent. as compared with gold, but they soon after rose nearly to par; and it was not until 1808 that the decline of their value excited any considerable attention. Early in 1810, they were at a discount of about $13\frac{1}{2}$ per cent.; and this extraordinary fall having attracted the attention of the legislature, the House of Commons appointed a committee to inquire into the circumstances by which it had been occasioned. The committee examined several witnesses; and in their report, which was drawn up with considerable ability, they justly ascribed the fall to the over-issue of Bank paper, and recommended that the Bank should be obliged to resume cash payments within two years. This recommendation was not, however, acted upon; and the value of Bank paper continued to decline, as compared with gold, till 1814.

At the period when the restriction on cash payments took place in 1797, it is supposed that there were about 280 country banks in existence; but so rapidly were these establishments multiplied, that they amounted to above 900 in 1813. The price of corn, influenced partly by the depreciation of the currency, and the facility with which discounts were obtained, but far more by deficient harvests, and the unprecedented difficulties which the war threw in the way of importation, had risen to an extraordinary height during the five years ending with 1813. But the harvest of that year being unusually productive, and the intercourse with the Continent being then also renewed, prices, influenced by both circumstances, sustained a very heavy fall in the latter part of 1813, and the beginning of 1814. And this fall having proved ruinous to a considerable number of farmers, and produced a general want of confidence, such a destruction of provincial paper took place as has rarely been paralleled. In 1814, 1815, and 1816, no fewer than 240 country banks stopped payment; and *eighty-nine* commissions of bankruptcy were issued against these establishments, being at the rate of *one* commission against every *ten and a half* of the total number of banks existing in 1813.

The great reduction that had been thus suddenly and violently brought about in the quantity of country bank paper, by extending the field for the circulation of Bank of England paper, raised its value in 1817 nearly to a par with gold. The return to cash payments being thus facilitated, it was fixed, in 1819, by the act 59 Geo. 3. c. 78., commonly called Mr. Peel's Act, that they should take place in 1823. But to prevent any future over-issue, and at the same time to render the measure as little burdensome as possible, it was enacted, in pursuance of a plan suggested by the late Mr. Ricardo, that the Bank should be obliged, during the interval from the passing of the act till the return to specie payments, to pay her notes, if required, in bars of standard bullion of not less than sixty ounces' weight. This plan was not, however, acted upon during the period allowed by law; for, a large amount of gold having been accumulated at the Bank, the directors preferred recommencing specie payments on the 1st of May, 1821. — (See Table III. for an account of the price of bullion, the depreciation of paper, &c. from 1800 to 1821.)

A great diversity of opinion has been entertained with respect to the policy of the return to the old standard, in 1819. By one party it has been represented as a wise and politic measure: they contend that Mr. Peel's Act not only put an end to those fluctuations in the value of money, which had previously been productive of great mischief, and gave effect to the solemn engagements into which the public had entered with the national creditor, but that it did this without adding any thing material to the national burdens. But another, and, perhaps, a more numerous party, take a totally different view of this measure: they contend that the public was not really bound to return to cash payments at the old standard at the termination of the war; that the return has

very greatly enhanced the value of the currency; and that this enhancement, by adding proportionally to the fixed burdens laid on the industrious classes, has been most injurious to their interests. It will, however, be found in this, as in most cases of the sort, that the statements of both parties are exaggerated; and that if, on the one hand, the measure has not been so advantageous as its apologists represent, neither, on the other, has it been nearly so injurious as its enemies would have us believe.

In discussing this question, it is material to observe that the value of paper, which had been in 1815 and 1816 about $16\frac{3}{4}$ per cent. below that of gold, rose in 1817 and 1818, from the causes already mentioned, without any interference whatever on the part of government, to within little more than $2\frac{1}{2}$ per cent. of the value of gold; and that in 1819 the depreciation only amounted to $4\frac{1}{2}$ per cent.—(See Table III.) It is, therefore, quite ludicrous to ascribe to the act of 1819, as is often done, the whole rise that has taken place in the value of the currency since the peace, seeing that the currency had been for *three years previously to its enactment* from $12\frac{1}{2}$ to $14\frac{1}{2}$ per cent. above its value in 1815, and from 21 to 23 per cent. above its value in 1814! The main object which the promoters of the act of 1819 had in view, was to sustain the value of the currency at the point to which it had recovered itself, without legislative interference. This, however, could not be done without recurring to specie payments; and the difference of $4\frac{1}{2}$ per cent. that obtained in 1819 between the value of gold and paper, was not deemed sufficiently considerable to warrant a departure from the old standard, and from the acts engaging to restore it.

But it is alleged, that those who suppose that the act of 1819 added only $4\frac{1}{2}$ per cent. to the value of the currency, mistake altogether the effect of the measure. It is admitted, indeed, that paper was then only $4\frac{1}{2}$ per cent. less valuable than gold; but by reverting to specie payments, we made an unexpected purchase of *thirty millions* of gold; and it is affirmed, that this novel and large demand, concurring simultaneously with the contraction of paper in several of the continental states, and with a falling off in the supply of bullion from the mines, had the effect of adding very greatly to the value of gold itself, and consequently to that of the currency. It is very difficult, or rather, perhaps, impossible, to determine the precise degree of credit that ought to be attached to this statement; but while we incline to think that it is well founded to a certain extent, we see no grounds for believing that it is so to any thing like the extent that has been stated. The gold imported into Great Britain, to enable the Bank to resume specie payments, was not taken from any particular country or district, but was drawn from the market of the world; and considering the vast extent of the supply whence it was derived, it is against all reason to suppose that its value could be materially influenced by our purchases. We doubt, too, whether the contraction of the paper currency of some of the continental states, and the substitution of specie in its stead, was not more than balanced by the cessation of the demand for specie for the military chests of the different armies, by the stoppage of the practice of hoarding, and the greater security consequent to the return of peace. And with respect to the falling off in the supplies from the mines, it is not a circumstance, supposing it to have had a considerable influence, that parliament could take into account. It could neither determine the extent to which bullion had been raised, nor at what point the rise would stop, nor how soon it might again begin to decline. The diminution in the supply of bullion had then continued for too short a period, and its influence on the value of gold was much too uncertain, to make it a ground for interfering in any degree with the standard.

The decline in the price of most articles that has taken place since the peace, has been often referred to, as a conclusive proof of the great enhancement in the value of bullion. But the inference is by no means so certain as has been represented. The prices of commodities are as much affected by changes in the cost of their production, as by changes in the quantity of money afloat. Now, there is hardly one of the great articles of commerce, the cost of which has not been considerably reduced, or which has not been supplied from new sources, within the last few years. The growth of corn, for example, has been vastly extended in France, Prussia, and generally throughout the Continent, by the splitting of large estates, and the complete subversion of the feudal system; and the reduction of its price in this country is, at least, as much owing to the extraordinary increase of imports from Ireland, as to any other cause. The fall in the price of wool is most satisfactorily accounted for by the introduction and rapid multiplication of Merino sheep in Germany, where they seem to succeed even better than in Spain; and by the growing imports from New Holland and elsewhere. And a very large portion, if not the whole, of the fall in the price of colonial products, is admitted, on all hands, to be owing to the destruction of the monopoly system, and the vast extension of cultivation in Cuba, Brazil, Louisiana, Demerara, &c. Although, therefore, we do not deny that the falling off in the supply of bullion from the mines must have had some influence on prices, we hold it to be the greatest imaginable error to

ascribe to it the entire fall that has taken place since the peace. Were its effect rated at 10 per cent. we believe it would be very considerably overstated. — (See art. *PRECIOUS METALS*.)

On the whole, therefore, we are disposed to approve of the conduct of those who framed the act of 1819. That it added to the burdens of the industrious classes, and has been in so far hostile to the public interests, it seems impossible to doubt; but it has not done this in any thing like the degree which its enemies represent. The period, too, when it was passed, is now so distant, that the existing engagements amongst individuals have almost all been formed with reference to the altered value of the currency; so that whatever injury it may have occasioned in the first instance, must be nearly gone by. To modify or change the standard at this late period, would not be to repair injustice, but to commit it afresh. At the end of the war, the circumstances were considerably different. The standard had been really abandoned for the previous 18 years; and, perhaps, we may now say, that it would have been better, all things considered, had the mint price of bullion been raised, in 1815, to the market price. But having surmounted all the difficulties attendant upon the restoration of the old standard, and maintained it since 1821, it would be in the last degree impolitic to subject it to new alterations. Should the country become, at any future period, unable to make good its engagements, it will better consult its honour and its interest, by fairly compounding with its creditors, than by endeavouring to slip from its engagements by resorting to the dishonest expedient of enfeebling the standard.

The price of corn, which had been very much depressed in 1821 and 1822, rallied in 1823; and this circumstance contributed, along with others peculiar to that period, to promote an extraordinary rage for speculation. The issues of the country banks being in consequence far too much extended, the currency became redundant in the autumn of 1824; and the exchanges having been depressed, a drain for gold began to operate upon the Bank of England. But the directors of the Bank having entered, in the early part of that year, into an engagement with government to pay off such holders of 4 per cent. stock as might dissent from its conversion into a $3\frac{1}{2}$ per cent. stock, they were obliged to advance a considerable sum on this account after the depression of the exchange. This tended to counteract the effect of the drain on the Bank for gold; and, in consequence, the London currency was not very materially diminished till September, 1825. When, however, the continued demand of the public on the Bank for gold had rendered money scarce in the metropolis, the pressure speedily extended to the country. Such of the provincial banks — and they were a numerous class — as had been originally established without sufficient capital, or had conducted their business upon erroneous principles, began to give way the moment they experienced an increased difficulty of obtaining pecuniary accommodations in London. The alarm, once excited, soon became general; and confidence and credit were, for a while, almost wholly suspended. In the short space of 6 weeks, above 70 banking establishments were destroyed, notwithstanding the very large advances made to them by the Bank of England; and the run upon the Bank, for cash to supply the exigencies of the country banks, was so heavy, that she was well nigh drained of all the coin in her coffers, and obliged, as already remarked, to issue about a million of 1*l*. and 2*l*. notes.

In order to guard against a recurrence of the wide-spread mischief and ruin, produced by this and the previous bankruptcies of the country banks, it was resolved, in 1826, with consent of the Bank of England, to make a change in the law of 1708, limiting the number of partners in banking establishments to 6 only. And it was accordingly enacted, that thenceforth any number of partners might form themselves into associations, to carry on the business of banking, including the issue of notes, any where not within *sixty-five miles* of London. The directors of the Bank of England came, at the same time, to the resolution of establishing branches in some of the principal towns; and, at this moment, branch banks are established in Gloucester, Manchester, Birmingham, Leeds, Liverpool, Bristol, Exeter, Newcastle-upon-Tyne, Hull, Norwich, &c.

The branch banks cannot fail of being highly useful: but we believe that the benefit resulting from the formation of joint stock banks will not be nearly so great as has been anticipated. — (See *post*, *BANKS (ENGLISH PROVINCIAL)*.) So long as every one is allowed to issue notes without any sort of check or control, a thousand devices may be fallen upon to insure a certain circulation to those that are most worthless. At best, this measure is but a feeble palliative of inveterate disorders. It is quite illusory to expect to make any real improvement upon the system of country banking in England, by the mere introduction of a plan for *allowing* banking establishments with large capitals to be set on foot. There have always been, and are at this moment, a great number of such establishments in England. What is really wanted, is the adoption of a system, that will exclude the possibility of notes being discredited, by *preventing* all individuals or associations from issuing such as have not been previously guaranteed.

Besides attempting to lessen the frequency of bankruptcy among the country banks, by repealing the law limiting the number of partners, it was further resolved, in 1826, to prohibit the future issue of 1*l.* notes. The policy and effects of this measure have given rise to much dispute. It seems clear, that it has gone far to shut up one of the most convenient channels by which the inferior class of country bankers contrived to get their notes into circulation, and must, in so far, do good. But there are many other channels still open to them; and to imagine that this measure will place the provincial currency on that solid basis on which it ought to be placed, is quite visionary. There were no notes under 5*l.* in circulation in 1792; and yet fully one third of the country banks then in existence became bankrupt! The truth is, as already stated, that it is not possible to guard against loss and fraud, from the proceedings of the country bankers, otherwise than by compelling them to give security for their issues; and, as security may as easily be given for 1*l.* notes as for those of 5*l.*, the suppression of the former does not appear to have been at all essential. No doubt can, however, be entertained, that the representations as to the extreme injury occasioned by the withdrawal of the 1*l.* notes have been very greatly exaggerated; — though it is at the same time obvious, that the means of the bankers to make advances, as well as the profit derived from making them, must both have been diminished by the suppression of the small notes; and it would be foolish to deny that this circumstance must have occasioned some loss and inconvenience to many individuals.

These remarks are meant to apply only to the case of the country banks. The extraordinary extent to which the forgery of the 1*l.* notes of the Bank of England was carried, affords, perhaps, a sufficient vindication of the policy of their suppression. But the comparatively limited circulation of the country banks, and, perhaps we may add, the greater attention paid to the manner in which their notes were engraved, hindered their forgery from becoming injuriously prevalent.

(2.) *Cash kept by the Bank. Regulation of her Issues.* — Of late, the Bank directors have endeavoured, as a general rule, to have as much coin and bullion in their coffers as may together amount, when the exchange is at par, to a third part of the Bank's liabilities, including deposits as well as issues; so that, in the event of the notes afloat, and the public and private deposits in the coffers of the Bank, amounting to 27,000,000*l.* or 30,000,000*l.*, they would not consider the establishment in a perfectly satisfactory state, unless she was, generally speaking, possessed of about 9,000,000*l.* or 10,000,000*l.* of coin and bullion. Such a supply seems to afford every requisite security; and now that the notes of the Bank are made legal tender, and that she must be less exposed than formerly to drains during panics, it may, probably, be found to be unnecessarily large.

The issues of the Bank are wholly governed, at least in all ordinary cases, by what Mr. Horsley Palmer expressively calls "the action of the public:" — that is, they are increased during a favourable exchange, or when bullion is sent to the Bank to be exchanged for notes, and diminished during an unfavourable exchange, or when notes are sent to the Bank to be paid. If the exchange were so favourable that the Bank was accumulating considerably more bullion than was equivalent to the third part of her liabilities, the directors would seem to be justified in adding to the currency by buying a larger amount of government securities, or by increasing their discounts, &c.; and conversely, if the exchange were so unfavourable as to depress the supply of coin and bullion considerably below the average proportion. But the most intelligent directors seem to think that this would be an undue interference; and, in all but extraordinary cases, the rule of the Bank is, to allow the public to regulate the currency for itself through the action of the exchange.*

It is frequently said that the value of money, and, consequently, that the price of all sorts of property, depends on the fiat of the Bank, by which it is capriciously elevated at one time and depressed at another. But the account now given of the mode in which the issues of the Bank are regulated completely disproves such statements; and independently of this, every one who knows that the Bank must pay her notes in coin when presented, and that coin may be at all times obtained from the Mint, without any charge, in exchange for bullion, must know that the very supposition of their being true involves a contradiction.

(3.) *Bank of England in its Connexion with Government and the Public.* — The Bank of England conducts the whole banking business of the British government. "It acts not only," says Dr. Smith, "as an ordinary bank, but as a great engine of state. It receives and pays the greater part of the annuities, which are due to the creditors of the public; it circulates Exchequer bills; and it advances to government the annual

* Mr. Horsley Palmer's evidence before the late committee of the House of Commons on the Bank charter contains by far the best exposition ever given to the public, of the mode in which the business of the Bank of England is conducted. It is also highly deserving of attention, from its general ability, and the strong and steady light which it throws on the principles of banking and currency.

amount of the land and malt taxes, which are frequently not paid till some years thereafter."

(4.) *Advances by the Bank in Discounts, &c.* — The greater part of the paper of the Bank has generally been issued in the way of advances or loans to government, upon security of certain branches of the revenue, and in the purchase of Exchequer bills and bullion; but her issues through the medium of discounts to individuals have, notwithstanding, been at all times considerable, while, during war and in periods of distress, they have been occasionally very great. Generally speaking, however, the directors do not think it advisable to enter into competition with private bankers in the transacting of ordinary banking business, or in the discounting of mercantile paper. Mr. Horsley Palmer is decidedly of opinion, that all banking business, apart from the issue of notes, is better transacted by private bankers than by public bodies. — (*Min. of Evidence*, p. 37.) He also thinks, that were the Bank to come fairly into competition, at all times, with the private bankers and other individuals in discounting, it would be very apt to lead, every now and then, to an excess of the currency, and a fall of the exchange, producing fluctuations that could not fail to be most injurious. At present, therefore, and generally since the peace, the rate of interest charged by the Bank for loans has been somewhat above the market rate. The consequence is, that, in ordinary periods, very few applications are made to her for discounts. But, at the same time, every one who has any reasonable security to offer, knows where they may always be had; while the rate of interest charged by the Bank necessarily forms a *maximum* rate which no other establishment can exceed. When, however, any circumstances occur to occasion a pressure in the money market, or a difficulty of obtaining accommodations in the usual channels, the market rate of interest immediately rises to the rate fixed by the Bank; and on such occasions, the private bankers, and the public generally, resort to the Bank for aid. She then becomes, as it were, a *bank of support*; and has, as such, on many trying occasions, particularly in 1793, 1815 and 1816, and 1825–26, rendered the most essential service to public credit, and to the commercial interests of the country. The usual limited amount of the Bank's discounts does not, therefore, proceed, as has been absurdly enough stated, from any indisposition on the part of the directors to render every assistance in their power to the commercial classes, but is, in fact, the effect of such disposition. They consider, and we believe justly, that, except under peculiar circumstances, the business of discounting and banking is best conducted by private parties; and that, by abstaining from coming into competition with them, they are better able to act as a bank of support — that is, to sustain public and private credit by making extraordinary advances in seasons of distress and difficulty. This is not to neglect the interests of the mercantile classes, but to promote them in the best and most efficient manner, even though it should be at the expense of the Bank.

No. XIV. of the accounts subjoined to this article shows the average annual amount of commercial paper discounted by the Bank in London, from 1795 down to 1831. But the subjoined account will probably be deemed still more interesting, from its exhibiting in detail the variations in the discounts by the Bank during the 17 years ending with 1831. The sudden increase and immense amount of the discounts, in the last quarter of 1825 and the first quarter of 1826, show the vast importance of the assistance then rendered by the Bank to the trading interests. Had this assistance been withheld, or the Bank not been in a situation to render it, it is not easy to estimate the consequences.

Account of the Average Amount of Bills and Notes discounted by the Bank of England, in each Quarter of each of the Seventeen Years ending with 1831. — (*Appen. to Rep. on Bank Charter*, No. 56.)

Years.	1st Quarter, ending 31st of March.	2d Quarter, ending 30th of June.	3d Quarter, ending 30th of September.	4th Quarter, ending 31st of December.
	£	£	£	£
1815	13,611,500	13,846,500	16,613,200	15,717,300
1816	14,315,900	13,380,400	10,569,100	7,399,800
1817	5,823,500	4,148,300	3,329,300	2,541,200
1818	2,976,900	2,847,800	4,610,400	6,865,700
1819	8,363,700	6,632,300	6,021,600	5,042,200
1820	4,810,700	3,605,500	3,987,600	3,130,700
1821	3,238,300	2,715,100	2,994,100	2,459,300
1822	3,137,000	3,216,500	3,388,700	3,724,600
1823	4,107,200	3,252,000	2,801,400	2,334,200
1824	2,226,800	2,553,500	2,449,800	2,248,900
1825	2,466,800	3,973,700	5,486,000	7,839,500
1826	9,586,700	5,037,400	2,950,500	2,164,800
1827	2,198,600	1,226,400	1,107,500	1,239,800
1828	1,298,400	1,165,600	1,170,800	2,157,200
1829	3,952,900	3,283,700	2,611,800	2,152,700
1830	1,860,500	1,414,600	1,275,000	1,930,700
1831	2,549,200	3,240,200	3,422,500	3,771,500

The annual average loss by bad debts on the discounts of the Bank of England in London, from 1791 to 1831, both inclusive, has been 31,698*l*. — (*Appen. to Rep. on Bank Charter*, No. 60.)

(5.) *Advances by the Bank to Government.* — These are made on account of the produce of taxes not yet received, and on the security of Exchequer bills, &c. They varied, from 1792 down to 1810, from about 10,000,000*l*. to about 16,000,000*l*. During the remainder of the war, and down to 1820, they were a good deal larger; they were, at an average of each of the 7 years ending with that last mentioned, as follows: —

1814	-	-	-	£	30,149,000	1818	-	-	-	£	28,061,000
1815	-	-	-	-	26,494,000	1819	-	-	-	-	24,636,975
1816	-	-	-	-	23,544,000	1820	-	-	-	-	21,915,825 *
1817	-	-	-	-	27,347,000						

But in these are included about 1,000,000*l*. a year paid to government out of the sums issued on account of the dividends, but not claimed. This can hardly be regarded as an advance by the Bank.

In 1819, provision was made for reducing the amount of these advances; and they do not at present, excluding the permanent advance on account of the dead weight, exceed a third of their amount in 1820. They are represented by the Exchequer bills and deficiency bills in the hands of the Bank; and the average amount of these in her possession during the 4 years ending with 1831, was as follows: —

1828	-	-	-	£	9,367,630	1830	-	-	-	£	8,783,730
1829	-	-	-	-	8,664,020	1831	-	-	-	-	6,733,260

(*Appen. to Rep. on Bank Charter*, No. 64.)

(6.) *Balances of Public Money.* — In point of fact, however, a very large part of these advances has been nominal only, or has been virtually cancelled by the balances of public money in the hands of the Bank. Thus, from 1806 to 1810, both inclusive, the average advances to government amounted to 14,492,970*l*. But the average balance of public money in possession of the Bank during the same period amounted to about 11,000,000*l*; so that the real advance was equal only to the difference between these two sums, or to about 3,500,000*l*. This statement completely negatives, as Mr. Tooke has justly stated, the supposition so commonly entertained and reasoned upon as a point beyond doubt, that the Bank was rendered, by the restriction, a mere engine in the hands of government for facilitating its financial operations. — (*First Letter to Lord Grenville*, p. 64.)

The Bank being enabled to employ the greater part of the balances of public money in her hands as capital, they have formed one of the main sources of the profit she has derived from her transactions with the public. This subject was brought very prominently forward in the Second Report of the Committee of the House of Commons on Public Expenditure in 1807. And it was agreed in the same year, that the Bank should, in consideration of the advantages derived from the public balances, continue the loan of 3,000,000*l*. made to government in 1800 for 6 years, without interest, on the same terms, till 6 months after the signature of a definitive treaty of peace. In 1816, this sum was finally incorporated with the debt due by government to the Bank, at an interest of 3 per cent. In 1818, the public balances had fallen to about 7,000,000*l*; and they have been still further reduced, in consequence of measures that were then adopted. They amounted, at an average of the 3 years ending with 1831, to 4,157,570*l*. — (See Table XII.)

A part of the public balances is formed of the dividends payable at the Bank, but unclaimed. The balance arising from this source has sometimes amounted to above 1,000,000*l*; but in 1808 and 1811, arrangements were made by which the balances growing out of this fund have been much reduced.

(7.) *Management of Public Debt.* — Previously to 1786, the Bank received an allowance on this account — that is, for trouble in paying the dividends, superintending the transfer of stock, &c. — of 562*l*. 10*s*. a million. In 1786, this allowance was reduced to 450*l*. a million, the Bank being, at the same time, entitled to a considerable allowance for her trouble in receiving contributions on loans, lotteries, &c. This, however, though long regarded as a very improvident arrangement on the part of the public, was acquiesced in till 1808, when the allowance on account of management was reduced to 340*l*. a million on 600,000,000*l*. of the public debt; and to 300*l*. a million on all that it exceeded that sum, exclusive of some separate allowances for annuities, &c. The impression, however, was still entertained, that the allowances for management should be further reduced; and the act 3 & 4 Will. 4. c. 98., for the renewal of the charter, has directed that 120,000*l*. a year shall be deducted from their amount. During the year ended the 5th of April, 1832, the Bank received 251,461*l*. for the management of

* These are the averages of the total advances on the 26th of February, and the 26th of August, each year.

the public debt, and annuities. This item may, therefore, be taken for the future at about 130,000*l.* a year.* — (*Report on Bank Charter, Appen. p. 35.*)

It should be observed, that the responsibility and expense incurred by the Bank in managing the public debt are very great. The temptation to the commission of fraud in transferring stock from one individual to another, and in the payment of the dividends, is well known; and notwithstanding the skilfully devised system of checks adopted by the Bank for its prevention, she has frequently sustained very great losses by forgery and otherwise. In 1803, the Bank lost, through a fraud committed by one of her principal cashiers, Mr. Astlett, no less than 340,000*l.*; and the forgeries of Fauntleroy the banker cost her a still larger sum! At an average of the 10 years ending with 1831, the Bank lost, through forgeries on the public funds, 40,204*l.* a year.† — (*Report on Bank Charter, Appen. p. 165.*)

The total sum paid by the public to the Bank on account of the loans raised, Exchequer bills funded, transfer of 3½ per cent. stock, &c. from 1793 to 1820, both included, amounted to 426,795*l.* 1*s.* 11*d.* — (*Parl. Paper, No. 81. Sess. 1822.*)

(8.) *Dead Weight.* — Besides the transactions alluded to, the Bank entered, on the 20th of March, 1823, into an engagement with government with respect to the public pensions and annuities, or, as they have been more commonly termed, the *dead weight*. At the end of the war, the naval and military pensions, superannuated allowances, &c. amounted to above 5,000,000*l.* a year. They would, of course, have been gradually lessened and ultimately extinguished by the death of the parties. But it was resolved, in 1822, to attempt to spread the burden equally over the whole period of *forty-five* years, during which it was calculated the annuities would continue to decrease. To effect this purpose, it was supposed that, upon government offering to pay 2,800,000*l.* a year for 45 years, capitalists would be found who would undertake to pay the entire annuities, according to a graduated scale previously determined upon, making the first year a payment of 4,900,000*l.* and gradually decreasing the payments until the forty-fifth and last year, when they were to amount to only 300,000*l.* This supposition was not, however, realised. No capitalists were found willing to enter into such distant engagements. But in 1823 the Bank agreed, on condition of receiving an annuity of 585,740*l.* for *forty-four* years, commencing on the 5th of April, 1823, to pay, on account of the pensions, &c., at different specified periods, between the years 1823 and 1828, both inclusive, the sum of 13,089,419*l.* — (*4 Geo. 4. c. 22.*)

(9.) *Rate of Discount.* — The Bank discounted private bills at 5 per cent. during nearly the whole period from her establishment till 1824, when the rate was reduced to 4 per cent. In 1825, it was raised to 5 per cent.; but was again reduced to 4 per cent. in 1827, at which it continues. It may well be doubted, however, whether the rate of discount ought not to be more frequently varied, as occasion may require. When the currency happens, from any cause, to become redundant, its contraction, always a matter of some difficulty, is to be effected only by the sale of bullion or public securities by the Bank, or by a diminution of the usual discounts, or all. But were the Bank to throw any considerable amount of public securities upon the market, the circumstance would be apt to excite alarm; and, even though it did not, it would be difficult to dispose of them without a heavy loss. Hence, when a reduction is determined upon, it is most commonly effected partly by a contraction of discounts; and it is plain, that such con-

* See Table VI. for an account of the sums paid by the public to the Bank, for the management of the public debt during the year 1829.

† We subjoin an abstract of the principal provisions in the late statute with respect to the forgery of bank notes, powers of attorney, &c.

It is enacted, 1 Will. 4. c. 66., that if any person shall forge or alter, or shall offer, utter, dispose of, or put off, knowing the same to be forged or altered, any Exchequer bill or Exchequer debenture, or any indorsement on or assignation of any such bill or debenture, or any East India bond, or indorsement upon or assignation of the same, or any note or bill of the Bank of England, or a bank post bill, or any indorsement on or assignation of any bank note, bank bill of exchange, or bank post bill, with intent to defraud any person whatsoever, he shall be guilty of felony, and shall upon conviction suffer death as a felon. — § 3.

Persons making false entries in the books of the Bank of England, or other books in which accounts of public stocks or funds are kept, with intent to defraud, shall suffer death as felons. — § 5.

By the same act, the forging of any transfer of any share of, or interest in, or dividend upon, any public stock, or of a power of attorney to transfer the same, or to receive dividends thereon, is made capital. If any person, falsely personating the owner of any share, interest, or dividend of any of the public funds, thereby transfer such share, &c., and receive the money due to the lawful owner, he shall upon conviction suffer death as a felon. — § 6.

And any person *endeavouring* by such false personation to procure the transfer of any share, interest, &c. in the public funds, may, upon conviction, be transported beyond seas for life, or for any term not less than seven years, or be imprisoned for any term not more than four, nor less than two years. — § 7.

The forgery of the attestation to any power of attorney for the transfer of stock is to be punished by transportation for seven years, or by imprisonment for not more than two and not less than one year. — § 8.

Clerks or servants of the Bank of England knowingly making out or delivering any dividend warrant for a greater or less amount than the party in whose behalf such warrant is made out is entitled to, may, upon conviction, be transported beyond seas for the term of seven years, or imprisoned for not more than two nor less than one year. — § 9.

traction cannot be made except by rejecting altogether some of the bills sent in for discount, or, which is in effect the same thing, by shortening their dates, or by raising the rate of interest, so that fewer may be sent in. Of these methods, the last seems to be in every respect the most expedient. When bills are rejected for no other reason than that the currency may be contracted, the greatest injury is done to individuals, who, entertaining no doubt of getting their usual accommodations from the Bank, may have entered into transactions which they are thus deprived of the means of completing. Were the reduction made by raising the rate of interest, it would principally affect those who are *best able to bear it*; at the same time that its operation, instead of being, like the rejection of bills, arbitrary and capricious, would be uniform and impartial. It does, therefore, seem that the Bank should never throw out good bills that she may contract her issues; but that when she has resolved upon such a measure, she should, provided the contraction cannot be made by the sale of bullion and public securities, raise the rate of discount. The Bank could not, however, act in the way now suggested, until the usury laws were modified; but the act 3 & 4 Will. 4. cap. 98. has exempted all bills not having more than 3 months to run from their operation; and it is to be hoped that this serious inroad on these antiquated, unjust, and impolitic laws may be followed by their total repeal.

The dividends on Bank stock, from the establishment of the Company to the present time, have been as follows:—

Years.	Dividend.	Years.	Dividend.
1694	8 per cent.	Michaelmas - 1732	5½ per cent.
1697	9 —	Lady-day - - 1747	5 —
1708 } Varied from 9 to		Ditto - - - 1753	4½ —
1729 } 5½ per cent.		Michaelmas - 1764	5 —
Lady-day - - 1730	6 —	Ditto - - - 1767	5½ —
Michaelmas - 1730	5½ —	Ditto - - - 1781	6 —
Lady-day - - 1731	6 —	Lady-day - - 1788	7 —
Michaelmas - 1731	5½ —	Ditto - - - 1807	10 —
Lady-day - - 1732	6 —	Ditto - - - 1823	8 —

Previously to 1759, the Bank of England issued no notes for less than 20*l*. She began to issue 10*l*. notes in 1759; 5*l*. notes in 1793; and 1*l*. and 2*l*. notes in March, 1797. The issue of the latter ceased in 1821.

(10.) *Interest on Deposits.*—The Bank of England does not allow, either in London, or at her branches, any interest on deposits; but it would be exceedingly desirable if she could safely make some alteration in this respect. The want of the power readily to invest small sums productively, and, at the same time, with perfect security, tends to weaken the motives to save and accumulate. Nothing has contributed more to diffuse a spirit of economy, and a desire to save, amongst all classes of the population of Scotland, than the readiness with which deposits of small sums are received by banks of undoubted solidity in that part of the country, and the allowance of interest upon them.—(See *BANKS (SCOTCH)*.) This advantage is in some degree, indeed, secured in England, by the institution of savings banks. These, however, are but a very inadequate substitute. They are not open to all classes of depositors; and of those to whom they are open, no one can deposit more than 30*l*. in a year, and 150*l*. in all.—(See *BANKS (SAVINGS)*.) But it is desirable that every facility should be given to safe and profitable investments. “Were the English banks, like the Scotch banks, to receive deposits of 10*l*. and upwards, and allow interest upon them at about 1 per cent. less than the market rate, they would confer an immense advantage upon the community, and open a source of profit to themselves. This is, in fact, a part of the proper business of a bank. A banker is a dealer in capital, an intermediate party between the borrower and the lender. He borrows of one party, and lends to another; and the difference between the terms at which he borrows and those at which he lends is the source of his profit. By this means, he draws into active operation those small sums of money which were previously unproductive in the hands of private individuals, and at the same time furnishes accommodation to another class, who have occasion for additional capital to carry on their commercial transactions.”—(See *Gilbart's Practical Observations on Banking*, p. 52.)

In further corroboration of what has now been stated, it may be mentioned that it was estimated by a very well-informed witness (Sir J. G. Craig), before the Lords' Committee on Scotch and Irish Banking, in 1826, that the deposits in the Scotch banks, at that period, amounted to about 24,000,000*l*., of which more than a half consisted of sums from 10*l*. to 200*l*.! This is a most satisfactory proof of the vast importance of the system. Perhaps it is not going too far to affirm, that but for the receiving of deposits by the banks, and the allowing of interest upon them, not one third of the sums under 200*l*., and not one half of those above it, would ever have been accumulated.—(See *BANKS (SCOTCH)*.)

We are not, however, able to say whether the Bank of England could offer interest on deposits without having so large a sum forced upon her as might endanger her

stability. And it were better that the system should continue as at present, than that any risk of this sort should be incurred.

Since 1826, the private deposits in the hands of the Bank have nearly doubled. Their increase is mainly ascribable to the preceding panic, and the loss that was then occasioned by the failure of private banks.

The composition paid by the Bank at the rate of 3,500*l.* per million, as an equivalent for the stamp duty on her notes, amounts, at an average, to about 70,000*l.* a year.

(11.) *Method of conducting Business at the Bank.* — All accounts kept at the Bank with individuals are termed *drawing accounts*; those with whom they are opened being entitled to draw checks upon them, and to send the bills and drafts in their favour to be presented by the Bank, exactly as if they dealt with private bankers. There is no fixed sum with which an individual must open a drawing account; nor is there any fixed sum which the Bank requires him to keep at his credit to indemnify them for their trouble in answering his drafts, &c. Mr. Horsley Palmer gave in his evidence the following statement as to the facilities granted by the Bank in drawing accounts since 1825:—

1. The Bank receive dividends by power of attorney for all persons having drawing accounts at the Bank.
2. Dividend warrants are received at the Drawing-office for ditto.
3. Exchequer bills and other securities are received for ditto; the bills exchanged, the interest received, and the amount carried to their respective accounts.
4. Checks may be drawn for 5*l.* and upwards, instead of 10*l.* as heretofore.
5. Cash-boxes taken in, contents unknown, for such parties as keep accounts at the Bank.
6. Bank notes are paid at the counter, instead of drawing tickets for them on the pay clerks as heretofore.
7. Checks on city bankers paid in by three o'clock may be drawn for between four and five; and those paid in before four will be received and passed to account the same evening.
8. Checks paid in after four are sent out at nine o'clock the following morning, received and passed to account, and may be drawn for as soon as received.
9. Dividend warrants taken in at the Drawing-office until five in the afternoon, instead of three as heretofore.
10. Credits paid into account are received without the Bank book, and are afterwards entered therein without the party claiming them.
11. Bills of exchange accepted payable at the Bank are paid with or without advice; heretofore with advice only.
12. Notes of country bankers payable in London are sent out the same day for payment.
13. Checks are given out in books, and not in sheets as heretofore.

A person having a drawing account *may* have a *discount account*; but no person can have the latter without, at the same time, having the former. When a discount account is opened, the signatures of the parties are entered in a book kept for the purpose, and powers of attorney are granted, empowering the persons named in them to act for their principals. No bill of exchange drawn in the country is discounted by the Bank in London under 20*l.*, nor London note under 100*l.*, nor for a longer date, under existing regulations, than three months.

The number of holidays formerly kept at the Bank has recently been reduced about a half, in the view, as stated by the directors, of preventing the interruption of business. There are no holidays in the months of March, June, September, and December, excepting Christmas; Easter Monday and Tuesday are no longer kept.

We subjoin an account of the days for transferring stock, and when the dividends are due at the Bank, the South Sea House, and the East India House:—

<i>Transfer Days at the Bank.</i>	<i>Dividends due.</i>	<i>Dividends due.</i>
Bank Stock. — Tues. Thurs. and Frid. —		
3 per Cent. Red. — Tues. Wed. Thurs. and Frid. —	April 5. Oct. 10.	Life Annuit., if transferred between Jan. 5. and April 4., or between July 5. and Oct. 9. —
3½ per Cent. 1818. — Tues. Thurs. and Frid. —		Life Annuit., if transferred between April 5. and July 4., or between Oct. 10. and Jan. 4. —
3 per Cent. 1726. — Tues. Thurs. —	Jan. 5.	
3 per Cent. Cons. — Tues. Wed. Thurs. and Frid. —	July 5.	
3½ per Cent. Red. — Tues. Wed. Thurs. and Frid. —	April 5. Oct. 10.	
Long Annuit. to Jan. 1860. — Mond. Wed. and Sat. —	April 5. Oct. 10.	
4 per Cent. 1826. — Mond. Wed. and Frid. —	April 5. Oct. 10.	
New 3½ per Cent. Annuit. — Tues. Wed. Thurs. and Frid. —	Jan. 5. July 5.	
New 5 per Cent. Annuit. — Tues. Wed. and Frid. —	Jan. 5. July 5.	
Annuit. for Terms of Years, ending 10th of Oct. 1859, pursuant to 10 Geo. 4. — Tues. Thurs. and Sat. —	April 5. Oct. 10.	
Annuit. for Terms of Years, ending 5th of Jan. 1860, pursuant to 10 Geo. 4. — Tues. Thurs. and Sat. —	Jan. 5. July 5.	
		<i>At the South Sea House.</i>
		3½ per Cents. — Mond. Wed. and Frid. —
		3 per Cent. Old Annuit. — Mond. Wed. and Frid. —
		3 per Cent. New Annuit. — Tues. Thurs. and Sat. —
		3 per Cent. 1751. — Tues. and Thurs. —
		<i>At the East India House.</i>
		India Stock. — Tues. Thurs. and Sat. —
		Interest on India Bonds, due —

Tickets for preparing transfer of stock must be given in at each office before one o'clock: at the East India House, before two o'clock. Private transfers may be made at other times than as above, the books not being shut, by paying, at the Bank and India House, 2*s.* 6*d.* extra for each transfer; at the South Sea House, 3*s.* 6*d.*

Transfer at the Bank must be made by half-past two o'clock: at the India House, by three: at the South Sea House, by two: on Saturday, by one.

Expense of transfer in Bank Stock, for 25*l.* and under, 9*s.*; above that sum, 12*s.*

India Stock, for 10*l.* 1*l.* 10*s.* 1*l.* 14*s.*

South Sea Stock, if under 100*l.* 9*s.* 6*d.* 12*s.*

Powers of attorney for the sale or transfer of stock to be left at the Bank, &c. for examination, one day before they can be acted upon; if for receiving dividends, present them at the time the first dividend is payable.

The expense of a power of attorney is 1*l.* 1*s.* 6*d.* for each stock; but for Bank, India, and South Sea stock, 1*l.* 11*s.* 6*d.* If wanted for the same day, half-past twelve o'clock is the latest time for receiving orders. The boxes for receiving powers of attorney for sale close at two.

Probates of wills, letters of administration, and other proofs of decease, must be left at the Bank, &c. for registration, from two or three clear days, exclusive of holidays.

Stock cannot be added to any account (whether single or joint) in which the decease of the individual, or one or more of a joint party, has taken place; and the decease to be proved as soon as practicable. Powers of attorney, in case of the death of a party or parties granting it, become void.

The unaltered possession of 500*l.* or upwards Bank stock, for six months clear, gives the proprietor a vote.

(12.) *Branch Banks of the Bank of England.*—The Bank of England, as already observed, has within these few years established branch banks at several of the most considerable towns throughout the country. The mode and terms of conducting business at these establishments have been described as follows:—

“The branch bank (of Swansea, and the same is true of those established in other places) is to be a secure place of deposit for persons having occasion to make use of a bank for that purpose; such persons are said to have *drawing accounts*: to facilitate to the mercantile and trading classes the obtaining discounts of good and unexceptionable bills, founded upon real transactions, two approved names being required upon every bill or note discounted; these are called *discount accounts*. The application of parties who desire to open discount accounts at the branch are forwarded every Saturday to the parent establishment for approval, and an answer is generally received in about ten days. When approved, good bills may be discounted at the branch without reference to London. Bills payable at Swansea, London, or any other place where a branch is established, are discounted under this regulation. The dividends on any of the public funds, which are payable at the Bank of England, may be received at the branch, by persons who have opened ‘drawing accounts,’ after signing powers of attorney for that purpose, which the branch will procure from London. No charge is made in this case, except the expense of the power of attorney and the postages. Purchases and sales of every description of government securities are effected by the branch at a charge of $\frac{1}{4}$ per cent., which includes brokerage in London, and all expenses of postage, &c. A charge of $\frac{1}{4}$ per cent. is also made on paying at the Bank of England, bills accepted by persons having drawing accounts at Swansea, such bills to be advised by the branch; also for granting letters of credit on London, or on the other branches. The branch grants bills on London, payable at 21 days’ date, without acceptance, for sums of 10*l.* and upwards. Persons having drawing accounts at Swansea may order money to be paid at the Bank in London to their credit at this place, and *vice versa*, without expense. The branch may be called upon to change any notes issued and *dated* at Swansea; but they do not change the notes of the Bank in London, nor receive them in payment, unless as a matter of courtesy where the parties are known. Bank post bills, which are accepted and due, are received at the branch from parties having drawing accounts, and taken to account without any charge for postage; but unaccepted Bank post bills, which must be sent to London, are subject to the charge of postage, and taken to account when due. No interest is allowed on deposits. No advance is made by the branch upon any description of landed or other property, nor is any account allowed to be overdrawn. The notes are the same as those issued by the parent establishment, except being dated Swansea, and made payable there and in London. No note issued exceeds the sum of 500*l.*, and none are for a less amount than 5*l.*”

(13.) *Act for the Renewal of the Charter.*—We subjoin a full abstract of the act 3 & 4 Will. 4. c. 98., continuing the charter, and regulating the exclusive privileges of the Bank of England.

The first section, after referring to the acts 39 & 40 Geo. 3. c. 28., and the 7 Geo. 4. c. 46., goes on to declare that it is expedient that certain exclusive privileges of banking be continued to the Governor and Company of the Bank of England, for the period, and upon the terms and conditions herein-after mentioned. — § 1.

No Banking Company of more than 6 Persons to issue Notes payable on Demand within London, or 65 Miles thereof.—That during the continuance of the said privilege, no body politic or corporate, and no society or company, or persons united or to be united in covenants or partnerships, exceeding 6 persons, shall make or issue in London, or within 65 miles thereof, any bill of exchange or promissory note, or engagement for the payment of money on demand, or upon which any person holding the same may obtain payment on demand: provided always, that nothing herein or in the said act of the 7 Geo. 4. c. 46. contained shall be construed to prevent any body politic or corporate, or any society or company, or incorporated company or corporation, or co-partnership, carrying on and transacting banking business at any greater distance than 65 miles from London, and not having any house of business or establishment as bankers in London, or within 65 miles thereof, (except as herein-after mentioned,) to make and issue their bills and notes, payable on demand or otherwise, at the place at which the same shall be issued, being more than 65 miles from London, and also in London, and to have an agent or agents in London, or at any other place at which such bills or notes shall be made payable, for the purpose of payment only, but no such bill or note shall be for any sum less than 5*l.*, or be re-issued in London, or within 65 miles thereof. — § 2.

Companies or Partnerships may carry on Banking in London, or within 65 Miles thereof.—And whereas the intention of this act is, that the Bank of England should, during the period stated in this act (subject nevertheless to such redemption as is described in this act), continue to hold and enjoy all the exclusive privileges of banking given by the act 39 & 40 Geo. 3. c. 28. as regulated by the act 7 Geo. 4. c. 46. or any prior or subsequent act or acts of parliament, but no other or further exclusive privilege of banking: and whereas doubts have arisen as to the construction of the said acts, and as to the extent of such exclusive privilege; and it is expedient that all such doubts should be removed, be it therefore declared and enacted, that any body politic or corporate, or society, or company, or partnership, although consisting of more than 6 persons, may carry on the trade or business of banking in London, or within 65 miles thereof, provided that such body politic or corporate, or society, or company, or partnership, do not borrow, owe, or take up in England any sum or sums of money on their bills or notes payable on demand, or at any less time than 6 months from the borrowing thereof, during the continuance of the privileges granted by this act to the said Governor and Company of the Bank of England.—§ 3.

All Bank of England Notes payable on Demand issued out of London payable at the Place where issued, &c.—From and after the 1st of August, 1834, all promissory notes payable on demand of the Governor and Company of the Bank of England issued at any place in England out of London, where the trade and business of banking shall be carried on for and on behalf of the said Governor and Company, shall be made payable at the place where such promissory notes shall be issued; and it shall not be lawful for the said Governor and Company, or any committee, agent, cashier, officer, or servant of the same, to issue at any place out of London, any promissory note payable on demand not made payable at the place where the same shall be issued, any thing in the said act 7 Geo. 4. c. 46. to the contrary notwithstanding.—§ 4.

Exclusive Privileges to end upon One Year's Notice at the end of 10 Years after August, 1834.—Upon one year's notice given within 6 months after the expiration of 10 years from the 1st of August, 1834, and upon repayment by parliament to the said Governor and Company, or their successors, of all principal money, interest, or annuities which may be due from the public to the said Governor and Company at the time of the expiration of such notice, as is herein-after stipulated and provided in the event of such notice being deferred until after the 1st of August, 1855, the exclusive privileges of banking granted by this act shall cease and determine at the expiration of such year's notice; and any vote or resolution of the House of Commons, signified by the Speaker of the said house in writing, and delivered at the public office of the said Governor and Company, or their successors, shall be deemed and adjudged to be a sufficient notice.—§ 5.

Bank Notes to be a legal Tender, except at the Bank and Branch Banks.—From and after the 1st of August, 1834, unless and until parliament shall otherwise direct, a tender of a note or notes of the Governor and Company of the Bank of England, expressed to be payable to bearer on demand, shall be a legal tender, to the amount expressed in such note or notes, and shall be taken to be valid as a tender to such amount for all sums above 5*l.* on all occasions on which any tender of money may be legally made, so long as the Bank of England shall continue to pay on demand their said notes in legal coin: provided always, that no such note or notes shall be deemed a legal tender of payment by the Governor and Company of the Bank of England, or any branch bank of the said Governor and Company; but the said Governor and Company are not to become liable or be required to pay and satisfy, at any branch bank of the said Governor and Company, any note or notes of the said Governor and Company not made specially payable at such branch bank; but the said Governor and Company shall be liable to pay and satisfy at the Bank of England in London all notes of the said Governor and Company, or of any branch thereof.—§ 6.

Bills not having more than 3 Months to run, not subject to Usury Laws.—No bill of exchange or promissory note made payable at or within 3 months after the date thereof, or not having more than 3 months to run, shall, by reason of any interest taken thereon or secured thereby, or any agreement to pay or receive or allow interest in discounting, negotiating or transferring the same, be void, nor shall the liability of any party to any bill of exchange or promissory note be affected by reason of any statute or law in force for the prevention of usury; nor shall any person or persons drawing, accepting, indorsing, or signing any such bill or note, or lending or advancing any money, or taking more than the present rate of legal interest in Great Britain and Ireland respectively for the loan of money on any such bill or note, be subject to any penalties under any statute or law relating to usury, or any other penalty or forfeiture; any thing in any law or statute relating to usury in any part of the United Kingdom to the contrary notwithstanding.—§ 7.

Accounts of Bullion and of Notes in Circulation to be sent weekly to the Chancellor of the Exchequer.—An account of the amount of bullion and securities in the Bank of England belonging to the said Governor and Company, and of notes in circulation, and of deposits in the said Bank, shall be transmitted weekly to the Chancellor of the Exchequer for the time being, and such accounts shall be consolidated at the end of every month, and an average state of the Bank accounts of the preceding 2 months, made from such consolidated accounts as aforesaid, shall be published every month in the next succeeding London Gazette.—§ 8.

*Public to pay the Bank $\frac{1}{4}$ Part of 14,686,800*l.**—One fourth part of the debt of 14,686,800*l.*, now due from the public to the Governor and Company of the Bank of England, shall and may be repaid to the said Governor and Company.—§ 9.

Capital Stock of the Bank may be reduced.—A general court of proprietors of the said Governor and Company of the Bank of England shall be held some time between the passing of this act and the 5th of October, 1834, to determine upon the propriety of dividing and appropriating the sum of 3,638,250*l.* out of or by means of the sum to be repaid to the said Governor and Company as before mentioned, or out of or by means of the fund to be provided for that purpose amongst the several persons, bodies politic or corporate, who may be proprietors of the capital stock of the said Governor and Company on the said 5th of October, 1834, and upon the manner and the time for making such division and appropriation, not inconsistent with the provisions for that purpose herein contained; and in case such general court, or any adjourned general court, shall determine that it will be proper to make such division, then, but not otherwise, the capital stock of the said Governor and Company shall be, and the same is hereby declared to be reduced from the sum of 14,553,000*l.*, of which the same now consists, to the sum of 10,914,750*l.*, making a reduction or difference of 3,638,250*l.* capital stock, and such reduction shall take place from and after the 5th of October, 1834; and thereupon, out of or by means of the sum to be repaid to the said Governor and Company as herein-before mentioned, or out of or by means of the fund to be provided for that purpose, the sum of 3,638,250*l.* sterling, or such proportion of the said fund as shall represent the same, shall be appropriated and divided amongst the several persons, bodies politic or corporate, who may be proprietors of the said sum of 14,553,000*l.* Bank stock on the said 5th of October, 1834, at the rate of 2*5*l.** sterling for every 100*l.* of Bank stock which such persons, bodies politic and corporate, may then be proprietors of, or shall have standing in their respective names in the books kept by the said Governor and Company for the entry and transfer of such stock, and so in proportion for a greater or lesser sum.—§ 10.

Governor, Deputy, or Directors not to be disqualified by Reduction of their Share of the Capital Stock.—The reduction of the share of each proprietor in the capital stock of the said Governor and Company of the Bank of England, by the repayment of such $\frac{1}{4}$ part thereof, shall not disqualify the present governor, deputy governor, or directors, or any or either of them, or any governor, deputy governor, or director who may be chosen in the room of the present governor, deputy governor, or directors at any time before the general court of the said Governor and Company to be held between the 25th of March and the 25th of April, 1835: provided that at the said general court, and from and after the same, no governor, deputy governor, or director of the said corporation shall be capable of being chosen such governor, deputy

governor, or director, or shall continue in his or their respective offices, unless he or they respectively shall at the time of such choice have, and during such his respective office continue to have, in his and their respective name, in his and their own right, and for his and their own use, the respective sums or shares of and in the capital stock of the said corporation in and by the charter of the said Governor and Company prescribed as the qualification of governor, deputy governor, and directors respectively. — § 11.

Proprietors not to be disqualified. — Provided also, and be it enacted, that no proprietor shall be disqualified from attending and voting at any general court of the said Governor and Company to be held between the said 5th of October, 1834, and the 25th of April, 1835, in consequence of the share of such proprietor of the capital stock of the said Governor and Company having been reduced by such repayment as aforesaid below the sum of 500*l.* of the said capital stock; provided such proprietor had in his own name the full sum of 500*l.* of the said capital stock on the said 5th of October, 1834; nor shall any proprietor be required, between the said 5th of October, 1834, and the 25th of April, 1835, to take the oath of qualification in the said charter. — § 12.

*Bank to deduct 120,000*l.* from Sum allowed for Management of National Debt.* — From and after the 1st of August, 1834, the said Governor and Company, in consideration of the privileges of exclusive banking given by this act, shall, during the continuance of such privileges, but no longer, deduct from the sums now payable to them, for the charges of management of the public unredeemed debt, the annual sum of 120,000*l.*, anything in any act or acts of parliament or agreement to the contrary notwithstanding: provided always, that such deduction shall in no respect prejudice or affect the right of the said Governor and Company to be paid for the management of the public debt at the rate and according to the terms provided by the act 48 Geo. 3. c. 4, intituled "An Act to authorize the advancing for the public Service, upon certain Conditions, a Proportion of the Balance remaining in the Bank of England for Payment of unclaimed Dividends, Annuities, and Lottery Prizes, and for regulating the Allowances to be made for the Management of the National Debt." — § 13.

Provisions of Act of 39 & 40 Geo. 3. to remain in force, except as altered by this Act. — All the powers, authorities, franchises, privileges, and advantages given or recognised by the said recited act of the 39 & 40 Geo. 3. c. 28, aforesaid, as belonging to or enjoyed by the Governor and Company of the Bank of England, or by any subsequent act or acts of parliament, shall be and the same are hereby declared to be in full force, and continued by this act, except so far as the same are altered by this act, subject nevertheless to such redemption upon the terms and conditions following: (that is to say,) that at any time, upon 12 months' notice to be given after the 1st of August, 1855, and upon repayment by parliament to the said Governor and Company, or their successors, of the sum of 11,015,100*l.*, being the debt which will remain due from the public to the said Governor and Company after the payment of the $\frac{1}{2}$ of the debt of 14,686,804*l.* as herein-before provided, without any deduction, discount, or abatement whatsoever, and upon payment to the said Governor and Company and their successors of all arrears of the sum of 100,000*l.* per annum in the said act of 39 & 40 Geo. 3. aforesaid mentioned, together with the interest or annuities payable upon the said debt or in respect thereof, and also upon repayment of all the principal and interest which shall be owing unto the said Governor and Company and their successors upon all such tallies, exchequer orders, exchequer bills, or parliamentary funds which the said Governor and Company, or their successors, shall have remaining in their hands or be entitled to at the time of such notice to be given as last aforesaid, then and in such case, and not till then, (unless under the proviso herein-before contained,) the said exclusive privileges of banking granted by this act shall cease and determine at the expiration of such notice of 12 months. — § 14.

Tables exhibiting a View of the Circulation, Deposits, Profits, &c. of the Bank of England.

No. I.—A Return of the Number of Persons convicted of Forgery, or passing forged Notes and Post Bills of the Bank of England, in each Year, from 1791 to 1829, inclusive.

Years.	Capital Convictions.	Convictions for having forged Bank Notes in Possession.	Total Number of Convictions each Year.	Years.	Capital Convictions.	Convictions for having forged Bank Notes in Possession.	Total Number of Convictions each Year.
1791—1796	nil.	nil.	nil.	1813	9	49	58
1797	1	-	1	1814	5	39	44
1798	11	-	11	1815	8	51	59
1799	12	-	12	1816	20	84	104
1800	29	-	29	1817	33	95	128
1801	32	1	33	1818	62	165	227
1802	32	12	44	1819	33	160	193
1803	7	1	8	1820	77	275	352
1804	13	8	21	1821	41	93	134
1805	10	14	24	1822	16	-	16
1806	nil.	9	9	1823	6	-	6
1807	16	24	40	1824	5	-	5
1808	9	23	32	1825	2	-	2
1809	23	29	52	1826	18	4	22
1810	10	16	26	1827	24	-	24
1811	5	19	24	1828	10	-	10
1812	26	26	52	1829	13	1	14

The Bank of England does not possess the means of stating or distinguishing the punishments inflicted for the said crimes.

No. II.—A Return of the Number of Persons convicted of Forgery on the Bank of England connected with the Public Funds, Bills of Exchange, or otherwise, except Bank Notes, &c., in each Year, from 1791 to 1829, inclusive.

Convictions.	Convictions.	Convictions.	Convictions.
1790 - - - 1	1800 - - - 1	1810 - - - nil.	1820 } - - nil.
1791 - - - nil.	1801 - - - nil.	1811 - - - 2	1821 } - - nil.
1792 - - - 2	1802 - - - 1	1812 - - - nil.	1822 } - - 1
1793 } - - - nil.	1803 - - - 1	1813 - - - 2	1823 } - - nil.
1794 } - - - nil.	1804 - - - 1	1814 - - - 1	1824 } - - 1
1795 } - - - nil.	1805 - - - 1	1815 - - - nil.	1825 } - - nil.
1796 - - - 2	1806 - - - nil.	1816 - - - 2	1826 } - - nil.
1797 - - - nil.	1807 - - - 1	1817 - - - 3	1827 } - - nil.
1798 - - - 3	1808 - - - nil.	1818 } - - nil.	1828 } - - nil.
1799 - - - nil.	1809 - - - 1	1819 } - - nil.	1829 } - - 2

The Bank of England does not possess the means of stating or distinguishing the punishments inflicted for the said crimes. — (20th of May, 1830.)

No. III.—An Account of the Average Market Price of Bullion in each Year, from 1800 to 1821 (taken from official Documents), of the Average Value per Cent. of the Currency, estimated by the Market Price of Gold for the same Period, and of the Average Depreciation per Cent.

Years.	Average Price of Gold per oz.	Average per Cent. of the Value of the Currency.	Average Depreciation per Cent.	Years.	Average Price of Gold per oz.	Average per Cent. of the Value of the Currency.	Average Depreciation per Cent.
	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.
1800	3 17 10½	100 0 0	Nil.	1811	4 4 6	92 3 2	7 16 10
1801	4 5 0	91 12 4	8 7 8	1812	4 15 6	79 5 3	20 14 9
1802	4 4 0	92 14 2	7 5 10	1813	5 1 0	77 2 0	22 18 0
1803	4 0 0	97 6 10	2 13 2	1814	5 4 0	74 17 6	25 2 6
1804	4 0 0	97 6 10	2 13 2	1815	4 13 6	83 5 9	16 14 3
1805	4 0 0	97 6 10	2 13 2	1816	4 13 6	83 5 9	16 14 3
1806	4 0 0	97 6 10	2 13 2	1817	4 0 0	97 6 10	2 13 2
1807	4 0 0	97 6 10	2 13 2	1818	4 0 0	97 6 10	2 13 2
1808	4 0 0	97 6 10	2 13 2	1819	4 1 6	95 11 0	4 9 0
1809	4 0 0	97 6 10	2 13 2	1820	3 19 11	97 8 0	2 12 0
1810	4 10 0	86 10 6	13 9 6	1821	3 17 10½	100 0 0	Nil.

No. IV.—Account of the Debts and Assets (exclusive of the Bank Capital) of the Bank of England; exhibiting, on the one hand, the Amount of Bank Notes, Post Bills, &c. in Circulation, and of the public and private Deposits in the Hands of the Bank; and, on the other, the Amount of the various public and private Securities, and of the Bullion held by the Bank, on the 31st of August, in each Year, from 1778 to 1831 inclusive. — (From the *Appendix, No. 5. of Report on Bank Charter.*)

31 August, 1778.	£	31 August, 1778.	£	£
Circulation - -	6,758,070	Securities - { Public -	6,540,433 }	9,627,970
Deposits - -	4,715,580	Bullion - { Private -	3,087,537 }	3,128,420
	11,473,650	- - - Rest, 1,282,740 <i>l.</i>		12,756,390
31 August, 1779.		31 August, 1779.		
Circulation - -	7,276,540	Securities - { Public -	7,493,649 }	9,849,840
Deposits - -	5,201,040	Bullion - { Private -	2,356,191 }	3,983,300
	12,477,580	- - - Rest, 1,355,560 <i>l.</i>		13,833,140
31 August, 1780.		31 August, 1780.		
Circulation - -	6,341,600	Securities - { Public -	6,740,514 }	10,345,540
Deposits - -	6,655,800	Bullion - { Private -	3,605,026 }	4,179,370
	12,997,400	- - - Rest, 1,527,510 <i>l.</i>		14,524,910
31 August, 1781.		31 August, 1781.		
Circulation - -	6,309,430	Securities - { Public -	6,609,457 }	11,110,510
Deposits - -	5,921,630	Bullion - { Private -	4,501,053 }	2,862,590
	12,231,060	- - - Rest, 1,742,040 <i>l.</i>		13,973,100
31 August, 1782.		31 August, 1782.		
Circulation - -	6,759,310	Securities - { Public -	8,987,573 }	13,483,790
Deposits - -	6,759,450	Bullion - { Private -	4,496,217 }	1,956,550
	13,518,760	- - - Rest, 1,921,580 <i>l.</i>		15,440,340
30 August, 1783.		30 August, 1783.		
Circulation - -	6,307,270	Securities - { Public -	9,566,037 }	13,841,800
Deposits - -	6,105,650	Bullion - { Private -	4,275,763 }	590,080
	12,412,920	- - - Rest, 2,018,960 <i>l.</i>		14,431,880
31 August, 1784.		31 August, 1784.		
Circulation - -	5,592,510	Securities - { Public -	8,435,777 }	12,524,380
Deposits - -	6,267,130	Bullion - { Private -	4,088,603 }	1,539,830
	11,859,640	- - - Rest, 2,204,570 <i>l.</i>		14,064,210
31 August, 1785.		31 August, 1785.		
Circulation - -	6,570,650	Securities - { Public -	6,725,891 }	9,944,570
Deposits - -	6,252,030	Bullion - { Private -	3,218,679 }	5,487,040
	12,822,680	- - - Rest, 2,608,930 <i>l.</i>		15,431,610
31 August, 1786.		31 August, 1786.		
Circulation - -	8,184,330	Securities - { Public -	7,988,241 }	10,378,780
Deposits - -	5,867,240	Bullion - { Private -	2,390,539 }	6,311,050
	14,051,570	- - - Rest, 2,638,260 <i>l.</i>		16,689,830

Amount of Notes in Circulation, and Deposits, and Securities held by the Bank — *continued.*

31 August, 1787.		£	31 August, 1787.		£	£
Circulation	-	9,685,720	Securities	{ Public	8,066,303 }	11,853,660
Deposits	-	5,631,540	Bullion	{ Private	3,787,357 }	6,293,000
		15,317,260	- - - Rest,	2,829,400 <i>l.</i>		18,146,660
30 August, 1788.		£	30 August, 1788.		£	£
Circulation	-	10,002,880	Securities	{ Public	8,840,068 }	11,570,320
Deposits	-	5,528,640	Bullion	{ Private	2,730,252 }	6,899,160
		15,531,520	- - - Rest,	2,937,960 <i>l.</i>		18,469,480
31 August, 1789		£	31 August, 1789.		£	£
Circulation	-	11,121,800	Securities	{ Public	9,661,859 }	11,697,760
Deposits	-	6,402,450	Bullion	{ Private	2,035,901 }	8,645,860
		17,524,250	- - - Rest,	2,819,370 <i>l.</i>		20,343,620
31 August, 1790.		£	31 August, 1790.		£	£
Circulation	-	11,433,340	Securities	{ Public	10,047,257 }	12,003,520
Deposits	-	6,199,200	Bullion	{ Private	1,956,263 }	8,386,330
		17,632,540	- - - Rest,	2,757,310 <i>l.</i>		20,389,850
31 August, 1791.		£	31 August, 1791.		£	£
Circulation	-	11,672,320	Securities	{ Public	10,921,300 }	12,819,940
Deposits	-	6,437,730	Bullion	{ Private	1,898,640 }	8,055,510
		18,110,050	- - - Rest,	2,765,400 <i>l.</i>		20,875,450
31 August, 1792.		£	31 August, 1792.		£	£
Circulation	-	11,006,300	Securities	{ Public	10,715,041 }	13,905,910
Deposits	-	5,526,480	Bullion	{ Private	3,190,869 }	5,357,380
		16,532,780	- - - Rest,	2,730,510 <i>l.</i>		19,263,290
31 August, 1793.		£	31 August, 1793.		£	£
Circulation	-	10,865,050	Securities	{ Public	10,381,838 }	14,809,680
Deposits	-	6,442,810	Bullion	{ Private	4,427,842 }	5,322,010
		17,307,860	- - - Rest,	2,823,830 <i>l.</i>		20,131,690
30 August, 1794.		£	30 August, 1794.		£	£
Circulation	-	10,286,780	Securities	{ Public	8,863,048 }	12,446,460
Deposits	-	5,935,710	Bullion	{ Private	3,583,412 }	6,770,110
		16,222,490	- - - Rest,	2,994,080 <i>l.</i>		19,216,570
31 August, 1795.		£	31 August, 1795.		£	£
Circulation	-	10,862,200	Securities	{ Public	13,250,904 }	16,989,920
Deposits	-	8,154,980	Bullion	{ Private	3,739,016 }	5,136,350
		19,017,180	- - - Rest,	3,109,090 <i>l.</i>		22,126,270
31 August, 1796.		£	31 August, 1796.		£	£
Circulation	-	9,246,790	Securities	{ Public	10,875,347 }	17,025,470
Deposits	-	6,656,320	Bullion	{ Private	6,150,123 }	2,122,950
		15,903,110	- - - Rest,	3,245,310 <i>l.</i>		19,148,420
31 August, 1797.		£	31 August, 1797.		£	£
Circulation	-	11,114,120	Securities	{ Public	8,765,224 }	18,261,170
Deposits	-	7,765,350	Bullion	{ Private	9,495,946 }	4,089,620
		18,879,470	- - - Rest,	3,471,320 <i>l.</i>		22,350,790
31 August, 1798.		£	31 August, 1798.		£	£
Circulation	-	12,180,610	Securities	{ Public	10,930,038 }	17,349,640
Deposits	-	8,300,720	Bullion	{ Private	6,419,602 }	6,546,100
		20,481,330	- - - Rest,	3,414,410 <i>l.</i>		23,895,740
31 August, 1799.		£	31 August, 1799.		£	£
Circulation	-	13,389,490	Securities	{ Public	9,452,955 }	16,930,440
Deposits	-	7,642,240	Bullion	{ Private	7,477,485 }	7,000,780
		21,031,730	- - - Rest,	2,899,490 <i>l.</i>		23,931,220

Amount of Notes in Circulation, and Deposits, and Securities held by the Bank — *continued.*

30 August, 1800.		£	30 August, 1800.		£	£
Circulation	-	15,047,180	Securities	{ Public	13,586,590 }	22,138,420
Deposits	-	8,335,060	Bullion	{ Private	8,551,830 }	5,150,450
		23,382,240	- - - Rest,	3,906,630 <i>l.</i>		27,288,870
31 August, 1801.		£	31 August, 1801.		£	£
Circulation	-	14,556,110	Securities	{ Public	11,926,873 }	22,209,570
Deposits	-	8,133,830	Bullion	{ Private	10,282,697 }	4,335,260
		22,689,940	- - - Rest,	3,854,890 <i>l.</i>		26,544,830
31 August, 1802.		£	31 August, 1802.		£	£
Circulation	-	17,097,630	Securities	{ Public	13,528,599 }	27,113,360
Deposits	-	9,739,140	Bullion	{ Private	13,584,761 }	3,891,780
		26,836,770	- - - Rest,	4,168,370 <i>l.</i>		31,005,140
31 August, 1803.		£	31 August, 1803.		£	£
Circulation	-	15,983,330	Securities	{ Public	13,336,179 }	26,918,840
Deposits	-	9,817,240	Bullion	{ Private	13,582,661 }	3,592,500
		25,800,570	- - - Rest,	4,710,770 <i>l.</i>		30,511,340
31 August, 1804.		£	31 August, 1804.		£	£
Circulation	-	17,153,890	Securities	{ Public	14,993,395 }	25,826,680
Deposits	-	9,715,530	Bullion	{ Private	10,833,285 }	5,879,190
		26,869,420	- - - Rest,	4,836,450 <i>l.</i>		31,705,870
31 August, 1805.		£	31 August, 1805.		£	£
Circulation	-	16,388,400	Securities	{ Public	11,413,266 }	27,772,850
Deposits	-	14,048,080	Bullion	{ Private	16,359,584 }	7,624,500
		30,436,480	- - - Rest,	4,960,870 <i>l.</i>		35,397,350
31 August, 1806.		£	31 August, 1806.		£	£
Circulation	-	21,027,470	Securities	{ Public	14,167,772 }	29,473,100
Deposits	-	9,636,330	Bullion	{ Private	15,305,328 }	6,215,020
		30,663,800	- - - Rest,	5,024,320 <i>l.</i>		35,688,120
31 August, 1807.		£	31 August, 1807.		£	£
Circulation	-	19,678,360	Securities	{ Public	13,410,055 }	29,936,950
Deposits	-	11,789,200	Bullion	{ Private	16,526,895 }	6,484,350
		31,467,560	- - - Rest,	4,953,740 <i>l.</i>		36,421,300
31 August, 1808.		£	31 August, 1808.		£	£
Circulation	-	17,111,290	Securities	{ Public	14,956,394 }	29,244,090
Deposits	-	13,012,510	Bullion	{ Private	14,287,696 }	6,015,940
		30,123,800	- - - Rest,	5,136,230 <i>l.</i>		35,260,030
31 August, 1809.		£	31 August, 1809.		£	£
Circulation	-	19,574,180	Securities	{ Public	15,307,673 }	33,435,270
Deposits	-	12,257,180	Bullion	{ Private	18,127,597 }	3,652,480
		31,831,360	- - - Rest,	5,256,390 <i>l.</i>		37,087,750
31 August, 1810.		£	31 August, 1810.		£	£
Circulation	-	24,793,990	Securities	{ Public	17,198,677 }	40,973,770
Deposits	-	13,617,520	Bullion	{ Private	23,775,093 }	3,191,850
		38,411,510	- - - Rest,	5,754,110 <i>l.</i>		44,165,620
31 August, 1811.		£	31 August, 1811.		£	£
Circulation	-	23,286,850	Securities	{ Public	21,884,248 }	37,083,280
Deposits	-	11,075,660	Bullion	{ Private	15,199,032 }	3,243,300
		34,362,510	- - - Rest,	5,964,070 <i>l.</i>		40,326,580
31 August, 1812.		£	31 August, 1812.		£	£
Circulation	-	23,026,880	Securities	{ Public	21,165,190 }	38,176,120
Deposits	-	11,848,910	Bullion	{ Private	17,010,930 }	3,099,270
		34,875,790	- - - Rest,	6,399,600 <i>l.</i>		41,275,390

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Amount of Notes in Circulation, and Deposits, and Securities held by the Bank — *continued.*

31 August, 1813.		£			31 August, 1813.	£	£
Circulation	-	24,828,120	Securities	{ Public	25,591,336 }		40,106,080
Deposits	-	11,159,730	Bullion	{ Private	14,514,744 }		2,712,270
		35,987,850	- - - Rest,	6,830,500 <i>l.</i>			42,818,350
31 August, 1814.					31 August, 1814.		
Circulation	-	28,368,290	Securities	{ Public	34,982,485 }		48,245,960
Deposits	-	14,849,940	Bullion	{ Private	13,363,475 }		2,097,680
		43,218,230	- - - Rest,	7,225,410 <i>l.</i>			50,443,640
31 August, 1815.					31 August, 1815.		
Circulation	-	27,248,670	Securities	{ Public	24,194,086 }		44,854,180
Deposits	-	12,696,000	Bullion	{ Private	20,660,094 }		3,409,040
		39,944,670	- - - Rest,	8,318,550 <i>l.</i>			48,263,220
31 August, 1816.					31 August, 1816.		
Circulation	-	26,758,720	Securities	{ Public	26,097,431 }		37,279,540
Deposits	-	11,856,380	Bullion	{ Private	11,182,109 }		7,562,780
		38,615,100	- - - Rest,	6,227,220 <i>l.</i>			44,842,320
30 August, 1817.					30 August, 1817.		
Circulation	-	29,543,780	Securities	{ Public	27,098,238 }		32,605,630
Deposits	-	9,084,590	Bullion	{ Private	5,507,392 }		11,668,260
		38,628,370	- - - Rest,	5,645,530 <i>l.</i>			44,273,890
31 August, 1818.					31 August, 1818.		
Circulation	-	26,202,150	Securities	{ Public	27,257,012 }		32,370,760
Deposits	-	7,927,730	Bullion	{ Private	5,113,748 }		6,363,160
		34,129,880	- - - Rest,	4,604,040 <i>l.</i>			38,733,920
31 August, 1819.					31 August, 1819.		
Circulation	-	25,252,690	Securities	{ Public	25,419,148 }		31,740,550
Deposits	-	6,304,160	Bullion	{ Private	6,321,402 }		3,595,360
		31,556,850	- - - Rest,	3,779,060 <i>l.</i>			35,335,910
31 August, 1820.					31 August, 1820.		
Circulation	-	24,299,340	Securities	{ Public	19,173,997 }		23,346,120
Deposits	-	4,420,910	Bullion	{ Private	4,672,123 }		8,211,080
		28,720,250	- - - Rest,	3,336,950 <i>l.</i>			32,057,200
31 August, 1821.					31 August, 1821.		
Circulation	-	20,295,300	Securities	{ Public	15,752,953 }		18,475,540
Deposits	-	5,818,450	Bullion	{ Private	2,722,587 }		11,233,590
		26,113,750	- - - Rest,	3,595,380 <i>l.</i>			29,709,130
31 August, 1822.					31 August, 1822.		
Circulation	-	17,464,790	Securities	{ Public	13,668,359 }		17,290,510
Deposits	-	6,399,440	Bullion	{ Private	3,622,151 }		10,097,960
		23,864,230	- - - Rest,	3,524,240 <i>l.</i>			27,388,470
30 August, 1823.					30 August, 1823.		
Circulation	-	19,231,240	Securities	{ Public	11,842,677 }		17,467,370
Deposits	-	7,827,350	Bullion	{ Private	5,624,693 }		12,658,240
		27,058,590	- - - Rest,	3,067,020 <i>l.</i>			30,125,610
31 August, 1824.					31 August, 1824.		
Circulation	-	20,132,120	Securities	{ Public	14,649,187 }		20,904,530
Deposits	-	9,679,810	Bullion	{ Private	6,255,343 }		11,787,430
		29,811,930	- - - Rest,	2,880,030 <i>l.</i>			32,691,960
31 August, 1825.					31 August, 1825.		
Circulation	-	19,398,840	Securities	{ Public	17,414,566 }		25,106,030
Deposits	-	6,410,560	Bullion	{ Private	7,691,464 }		3,634,320
		25,809,400	- - - Rest,	2,930,950 <i>l.</i>			28,740,350

Amount of Notes in Circulation, and Deposits, and Securities held by the Bank—*continued.*

31 August, 1826.		£	31 August, 1826.		£	£
Circulation	-	21,563,560	Securities	{ Public	17,713,881	25,083,630
Deposits	-	7,199,860	Bullion	{ Private	7,369,749	6,754,230
		28,763,420				31,837,860
			- - - Rest,	3,074,440 <i>l.</i>		
31 August, 1827.		£	31 August, 1827.		£	£
Circulation	-	22,747,600	Securities	{ Public	19,809,595	23,199,320
Deposits	-	8,052,090	Bullion	{ Private	3,389,725	10,463,770
		30,799,690				33,663,090
			- - - Rest,	2,863,400 <i>l.</i>		
30 August, 1828.		£	30 August, 1828.		£	£
Circulation	-	21,357,510	Securities	{ Public	20,682,776	23,905,530
Deposits	-	10,201,280	Bullion	{ Private	3,222,754	10,498,880
		31,558,790				34,404,410
			- - - Rest,	2,845,620 <i>l.</i>		
31 August, 1829.		£	31 August, 1829.		£	£
Circulation	-	19,547,380	Securities	{ Public	20,072,440	24,661,810
Deposits	-	9,035,070	Bullion	{ Private	4,589,370	6,795,530
		28,582,450				31,457,340
			- - - Rest,	2,874,890 <i>l.</i>		
30 August, 1830.		£	30 August, 1830.		£	£
Circulation	-	21,464,700	Securities	{ Public	20,911,616	24,565,690
Deposits	-	11,620,840	Bullion	{ Private	3,654,074	11,150,480
		33,085,540				35,716,170
			- - - Rest,	2,630,630 <i>l.</i>		
31 August, 1831.		£	31 August, 1831.		£	£
Circulation	-	18,538,630	Securities	{ Public	18,056,552	23,905,030
Deposits	-	9,069,310	Bullion	{ Private	5,848,478	6,439,760
		27,607,940				30,344,790
			- - - Rest,	2,736,850 <i>l.</i>		

No. V. — An Account of the total Amount of Outstanding Demands on the Bank of England, and likewise the Funds for discharging the same; 30th of January, 1819.

Dr. - - - The Bank,		£	30th January, 1819. - - - Cr.		£
To Bank notes out	-	26,094,430	By advances on government securities; viz.		
To other debts; viz.			On Exchequer bills, on malt, &c. 1818		
Drawing accounts	-		Bank loan, 1808		
Audit roll	-		Supply, 1816, at 4 <i>l.</i> per cent.		
Exchequer bills deposited	-	7,800,150	Growing produce of the consolidated fund to 5th of April, 1819, and interest due, and loans to government on unclaimed dividends		8,438,660
And various other debts	-		By all other credits, viz.		
		33,894,580	Cash and bullion		
Balance of surplus in favour of the Bank of England, exclusive of the debt from government, at 3 <i>l.</i> per cent.			Exchequer bills purchased, and interest		
£11,686,800			Bills and notes discounted		30,658,240
And the advance to government, per 56 Geo. 3. cap. 96. at 3 <i>l.</i> per cent.		5,202,320	Treasury bills for the service of Ireland		
£3,000,000			Money lent, and various other articles		
		£ 39,096,900			£ 39,096,900
			By the permanent debt due from government, for the capital of the Bank, at 3 <i>l.</i> per cent. per annum		£ 11,686,800
			By the advance to government, per act 56 Geo. 3. cap. 96. at 3 <i>l.</i> per cent. per annum		£ 3,000,000

Bank of England,
22d of February, 1819.

WILLIAM DAWES,
Accountant General.

BANK OF ENGLAND.

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No. VI. — An Account of Money paid or payable at the Bank of England, for the Management of the Public Debt, in the Year 1829, together with an Account of all the Allowances made by the Public to the Bank, or charged by the Bank against the Public, for transacting any Public Service in the Year 1829; describing the Nature of the Service, and the Amount charged thereon in the said Year, and including any Sum under the Denomination of House-money, or House Expenses; and also, any Sum under the Denomination of Charges of Management on South Sea Stock, and stating the aggregate Amount of the whole.

Denomination of Payments.	Amount.
	£ s. d.
Charge for management of the unredeemed public debt for one year, ending the 5th of April, 1830, being the annual period at which the accounts are made up, as directed by the act 48 Geo. 3. c. 4.	248,417 17 2½
Ditto, ditto, for one year ending ditto, on sundry annuities, transferred to the Commissioners for the Reduction of the National Debt, for the purchase of life annuities per act 48 Geo. 3. and subsequent acts	2,922 11 9
Charges of management, being part of an entire yearly fund of 100,000 <i>l.</i> enjoyed by the Governor and Company of the Bank of England, originally by the act of the 5th and 6th of William and Mary, c. 20, confirmed to the said Governor and Company by several subsequent acts, and lastly by the Act of the 39th and 40th Geo. 3. c. 28., as per Return made to the Honourable House of Commons, on the 21st of June, 1816	4,000 0 0
Ditto, ditto, on 4,000,000 <i>l.</i> South Sea stock, purchased by the Governor and Company of the Bank of England of the South Sea Company, and transferred by them to the said Governor and Company, in pursuance of the act of the 8th Geo. 1. c. 21., and which charges of management were assigned by the said South Sea Company to the said Governor and Company, out of a sum of 8,397 <i>l.</i> 9 <i>s.</i> 6 <i>d.</i> per annum then paid by the public to the said South Sea Company for charges of management on their funds, as per Return made to the Honourable House of Commons, on the 21st of June, 1816	1,898 3 5
	£257,238 12 4½

Bank of England, 11th of March, 1830.

T. RIPPON, Chief Cashier.

No. VII. — The following is an Account of all Distributions made by the Bank of England amongst the Proprietors of Bank Stock, whether by Money Payments, Transfer of 5 per Cent. Annuities, or otherwise, under the Heads of Bonus, Increase of Dividend, and Increase of Capital, betwixt the 25th of February, 1797, and 31st of March, 1832, in addition to the ordinary Annual Dividend of 7 per Cent. on the Capital Stock of that Corporation, existing in 1797, including therein the whole Dividend paid since June, 1816, on their increased Capital; stating the Period when such Distributions were made, and the aggregate Amount of the whole. — (*Appen. No. 29.*)

Denomination and Periods of Distribution.	Amount.
	£
In June, 1799: 10 <i>l.</i> per cent. bonus in 5 per cents. 1797, on 11,642,400 <i>l.</i> , is	1,164,240
May, 1801: 5 <i>l.</i> per cent. ditto, in Navy 5 per cents. ditto	582,120
November, 1802: 2 <i>l.</i> 10 <i>s.</i> per cent. ditto, ditto, ditto	291,060
October, 1804: 5 <i>l.</i> per cent. ditto, cash, ditto	582,120
October, 1805: 5 <i>l.</i> per cent. ditto, ditto, ditto	582,120
October, 1806: 5 <i>l.</i> per cent. ditto, ditto, ditto	582,120
From April, 1807, to Oct. { Increase of dividends at the rate of 3 <i>l.</i> per cent. per 1822, both inclusive { annum on 11,642,400 <i>l.</i> , is, 16 years	5,588,352
From April, 1823, to Oct. { Increase of dividend at the rate of 1 <i>l.</i> per cent. per 1829, both inclusive { annum on 11,642,400 <i>l.</i> , is, 7 years	814,968
In June, 1816 { Increase of capital at 25 per cent., is	2,910,600
From Oct. 1816, to Oct. { Dividend at the rate of 10 <i>l.</i> per cent. per annum on 1822, both inclusive { 2,910,600 <i>l.</i> , increased capital, is, 6½ years	1,891,890
From April, 1823, to Oct. { Dividend at the rate of 8 <i>l.</i> per cent. per annum on 1831, both inclusive { 2,910,600 <i>l.</i> increased capital, is, 9 years	2,095,632
Aggregate amount of the whole	£17,318,070
Annual dividend payable on Bank stock in 1797, on a capital of 11,642,400 <i>l.</i> at the rate of 7 <i>l.</i> per cent. per annum	£814,968
Annual dividend payable since June, 1816, on a capital of 14,553,000 <i>l.</i> , to October, 1822, inclusive, at the rate of 10 <i>l.</i> per cent. per annum	£1,455,300
Annual dividend payable from April, 1823, to the 31st of March, 1832, both inclusive, on a capital of 14,553,000 <i>l.</i> , at the rate of 8 <i>l.</i> per cent. per annum	£1,164,240

Bank of England, 27th of June, 1832.

WILLIAM SMEE, Dep. Acct.

No. VIII. — An Account of the Profits of the Bank of England, in the Year ending 29th of February, 1832; stating the Description of the Securities held by the Bank, and the Sources from which the said Profits have accrued. — (*No. 15. Appen. to Report.*)

	£
Interest on commercial bills	130,695
Interest on Exchequer bills	204,109
Annuity for 45 years (the dead-weight account)	451,415
Interest on capital received from government	446,502
Allowance received for management of the public debt	251,896
Interest on loans on mortgages	60,684
Interest on stock in the public funds	15,075
Interest on private loans	56,941
Profit on bullion, commission, rent, receipts on discounted bills unpaid, management of the business of the Banks of Ireland, of Scotland, and Royal Bank of Scotland, and sundry items	71,859
	£1,689,176

BANK OF ENGLAND.

No. IX. — Expenses of the Bank of England, for the Year ending 29th of February, 1832.

Dr.	£	Cr.	£
National debt department - - -	164,143	Salaries and pensions - - -	218,003
Bank notes - - -	106,092	House expenses - - -	39,187
Banking department - - -	69,165	Directors' allowance - - -	8,000
		Rent - - -	40,000
		Expenses at eleven branches, arising from the banking department -	5,702
		Expenses attending the circulation of 2,500,000 <i>l.</i> of branch Bank of England notes, at eleven branches -	28,508
	<u>£ 339,400</u>		<u>£ 339,400</u>

No. X. — An estimated Account of Profit derived by the Bank from Circulation of Promissory Notes, and from Government Business.— (*Appen. No. 23.*)

Circulation - - -	£ 20,000,000
Government deposits - - -	4,000,000
	<u>24,000,000</u> , of which two thirds are estimated to be invested in securities, and one third in bullion.

	£	£	£
Securities of 16,000,000 <i>l.</i> ; viz.			
9,000,000 Exchequer bills - - - - - at 2½ per cent.	202,500		
800,000 stock - - - - -	24,000		
1,000,000 advances for circulation on discount - - -	30,000		
500,000 country discount - - - - -	17,500		
4,700,000 - - - - -	193,875		
<u>16,000,000</u>		467,875	
Deduct,			
Expense of circulation - - - - -	106,000		
Expense of government deposits - - - - -	10,000		
Stamp duty on circulation - - - - -	70,000		
1 per cent. on capital (held by government at 3 per cent.) - - -	147,000		
		333,000	
			134,875
<i>The Public Debt.</i>			
Amount received from government for management of the public debt, for the year ending 5th of April, 1832, including life annuities - - -	251,000		
Management of life annuities, supposed to be transferred - - -	3,000		
Deduct,			
Expenses for management of the national debt - - -	164,000		
Average of forgeries per annum, during the last ten years - - -	40,000		
		204,000	
			44,000
			Estimated profit - - - £178,875

No. XI. — State of the Affairs of the Bank of England, 29th of February, 1832.

Dr.	£	£	Cr.	£	£
To Bank notes outstanding - - -		18,051,710	By advances on government securities; by Exchequer bills on the growing produce of the consolidated fund in the quarter ending 5th of April, 1832 - - -	3,428,340	
To public deposits, viz.			Ditto, 5th of July, 1832 - - -	697,000	
Drawing accounts - - -	2,034,790		Exchequer bills on supplies, 1825 - - -	7,600	
Balance of audit roll - - -	550,550		Ditto for 10,500,000 <i>l.</i> for 1825 By the advances to the trustees appointed by the act 3 Geo. 4. c. 51. towards the purchase of an annuity of 585,740 <i>l.</i> for 44 years from 5th of April, 1823 - - -	2,000	
Life annuities unpaid - - -	85,030		By other credits; viz.		
Annuities for terms of years unpaid - - -	38,360		Exchequer bills purchased - - -	2,700,000	
Exchequer bills deposited - - -	490,000		Stock purchased - - -	764,600	
To private deposits, viz.			City bonds - - -	500,000	
Drawing accounts - - -	5,683,870		Bills and notes discounted - - -	2,951,970	
Various other debts - - -	54,560		Loans on mortgages - - -	1,452,100	
To the Bank of England for the capital - - -		14,553,000	London Dock Company - - -	227,500	
To balance of surplus in favour of the Bank of England - - -		2,637,760	Advances on security, and various articles - - -	570,690	
			By cash and bullion - - -		5,293,150
			By the permanent debt due from government - - -		14,686,800
		<u>£ 44,179,630</u>			<u>£ 44,179,630</u>
			Rest or surplus brought down - - -		2,637,760
			Bank capital due to proprietors - - -		14,553,000
					<u>£ 17,190,760</u>

No. XII. — An Account of the Average aggregate Amounts of Public Deposits in the Hands of the Bank, from the Year 1800; distinguishing each Year. — (*Appen. No. 24.*)

Year.	Amount.	Year.	Amount.	Year.	Amount.	Year.	Amount.
	£		£		£		£
1807	12,647,551	1814	12,158,227	1820	3,713,442	1826	4,214,271
1808*	21,761,448	1815	11,737,436	1821	3,920,157	1827	4,223,867
1809	11,093,648	1816	10,807,660	1822	4,107,853	1828	3,821,697
1810	11,950,047	1817	8,699,133	1823	5,526,635	1829	3,862,656
1811	10,191,854	1818	7,066,887	1824	7,222,187	1830	4,761,952
1812	10,390,130	1819	4,538,373	1825	5,347,314	1831	3,948,102
1813	10,393,404						

N. B. — The Bank is unable to furnish correctly the aggregate amount of public deposits previous to the year 1807; the public accounts prior to that period not being required generally to be kept at the Bank; and many of the public accounts at that time were in the names of individuals, without reference to that part of the public service to which the accounts applied.

No. XIII. — An Account of the Average aggregate Amounts of Private Deposits in the Hands of the Bank, from the Year 1807; distinguishing each Year. — (*Appen. No. 32.*)

Year.	Amount.	Year.	Amount.	Year.	Amount.	Year.	Amount.
	£		£		£		£
1807	1,582,720	1814	2,374,910	1820	1,325,060	1826+	3,322,070
1808	1,940,630	1815	1,690,490	1821	1,326,020	1827	3,931,370
1809	1,492,190	1816	1,333,120	1822	1,373,370	1828	5,701,280
1810	1,428,720	1817	1,672,800	1823	2,321,920	1829	5,217,210
1811	1,567,920	1818	1,640,210	1824	2,369,910	1830	5,562,250
1812	1,573,950	1819	1,790,860	1825	2,607,900	1831	5,201,370
1813	1,771,310						

N. B. — The Bank is unable to return the average aggregate amounts of private deposits for the years prior to 1807, as the public and private drawing accounts were not kept separately till that period, when distinct offices were established.

No. XIV. — An Account of the annual Average Amount of Commercial Paper under Discount at the Bank, in London, in each Year, from the Year 1795. — (*Appen. No. 59.*)

Year.	Amount.	Year.	Amount.	Year.	Amount.	Year.	Amount.
	£		£		£		£
1795	2,946,500	1805	11,366,500	1814	13,285,800	1823	3,123,800
1796	3,505,000	1806	12,380,100	1815	14,947,100	1824	2,369,800
1797	5,350,000	1807	13,484,600	1816	11,416,400	1825	4,941,500
1798	4,490,600	1808	12,950,100	1817	3,960,600	1826	4,908,300
1799	5,403,900	1809	15,475,700	1818	4,325,200	1827	1,240,400
1800	6,401,900	1810	20,070,600	1819	6,515,000	1828	1,167,400
1801	7,905,100	1811	14,355,400	1820	3,883,600	1829	2,250,700
1802	7,523,300	1812	14,291,600	1821	2,676,700	1830	919,900
1803	10,747,600	1813	12,330,200	1822	3,366,700	1831	1,533,600
1804	9,982,400						

No. XV. — An Account of the Notes, Post-Bills, &c. of the Bank of England in Circulation, on the 28th of February and 31st of August in each Year, from 1698 to 1792 both included, as near as the same can be made up.

Year	28th Feb.	31st Aug.	Year	28th Feb.	31st Aug.	Year	28th Feb.	31st Aug.	Year	28th Feb.	31st Aug.
	£	£		£	£		£	£		£	£
1698	1,221,290	1,240,400	1722	2,365,640	3,006,430	1746	3,383,720	3,842,500	1770	5,237,210	5,736,780
1699	743,850	519,150	1723	3,516,110	3,482,210	1747	4,107,420	3,652,310	1771	6,822,780	6,014,110
1700	938,240	781,430	1724	3,232,830	3,857,710	1748	3,894,650	3,789,720	1772	5,962,160	5,987,570
1701	298,860	763,860	1725	3,734,480	3,343,400	1749	3,737,110	4,183,390	1773	6,037,060	6,362,220
1702	920,730	1,030,900	1726	3,076,850	3,152,340	1750	3,964,970	4,318,430	1774	7,550,780	9,886,200
1703	933,760	1,214,040	1727	3,888,180	4,677,640	1751	4,022,160	5,195,310	1775	9,135,930	8,398,310
1704	961,990	946,010	1728	4,574,920	4,513,790	1752	4,444,960	4,750,350	1776	8,699,720	8,551,090
1705	556,610	1,043,150	1729	4,152,590	4,199,910	1753	4,401,580	4,420,290	1777	8,714,230	7,753,590
1706	996,840	805,410	1730	3,998,280	4,416,870	1754	4,062,870	4,081,280	1778	7,440,330	6,758,070
1707	959,820	824,860	1731	4,451,720	5,249,880	1755	3,950,650	4,115,280	1779	9,012,610	7,276,540
1708	648,680	598,990	1732	4,251,660	4,592,400	1756	4,106,790	4,516,360	1780	8,410,790	6,341,600
1709	707,470	691,350	1733	3,585,060	4,543,000	1757	5,319,130	5,149,940	1781	7,092,450	6,309,430
1710	601,580	480,920	1734	4,203,070	4,671,930	1758	5,320,590	4,864,110	1782	8,028,880	6,759,510
1711	477,510	573,230	1735	4,627,990	4,738,550	1759	4,586,840	4,809,790	1783	7,675,090	6,307,270
1712	738,920	2,025,200	1736	4,907,750	5,077,570	1760	4,969,250	4,936,580	1784	6,202,760	5,592,510
1713	1,221,880	800,810	1737	5,215,010	4,414,690	1761	5,632,350	5,246,680	1785	5,923,090	6,570,650
1714	623,640	1,651,780	1738	4,766,280	6,009,420	1762	5,741,090	5,886,980	1786	7,581,960	8,184,330
1715	972,160	978,840	1739	4,347,270	4,152,420	1763	5,999,910	5,314,600	1787	8,329,840	9,685,720
1716	1,460,660	1,579,730	1740	4,550,980	4,444,000	1764	5,501,800	6,210,680	1788	9,561,120	10,002,880
1717	2,053,150	2,188,030	1741	4,841,840	4,084,450	1765	6,316,670	5,356,490	1789	9,807,210	11,121,800
1718	2,782,420	1,806,640	1742	4,471,510	4,911,390	1766	5,617,570	5,246,410	1790	10,040,540	11,343,340
1719	1,807,010	1,939,550	1743	4,654,890	4,250,180	1767	5,510,990	4,883,440	1791	11,439,200	11,672,320
1720	2,466,880	3,032,460	1744	4,253,610	4,270,590	1768	5,778,990	5,415,530	1792	11,307,380	11,006,300
1721	2,244,280	2,206,260	1745	4,279,610	3,465,350	1769	5,707,190	5,411,450			

N. B. — No previously published table of the circulation of the Bank of England extends further back than 1777: we are indebted to the Court of Directors for being able to supply this striking defect, and to exhibit, for the first time, the circulation of the Bank, from within four years of its establishment down to the present day.

* The Bank advanced, in March, 1808, 3,000,000*l.*, without interest, for the public service, which so continued till April, 1813, on account of public balances.

† The increased amount of deposits in this and the following years, arose from the increase of accounts.

No. XVI.—An Account of the Amount of Bank Notes in Circulation on the undermentioned Days; distinguishing the Bank Post Bills, and the Amount of Notes under Five Pounds, with the Aggregate of the whole.

	Notes of 5l. and upwards.	Bank Post Bills.	Bank Notes under 5l.	Total.
	£	£	£	£
1792 February 25	10,394,106	755,703	- - -	11,149,809
August 25	10,281,071	725,898	- - -	11,006,969
1793 February 26	10,780,643	647,738	- - -	11,428,381
August 26	10,163,839	674,375	- - -	10,838,214
1794 February 26	10,079,165	618,759	- - -	10,697,924
August 26	10,060,248	567,972	- - -	10,628,220
1795 February 26	12,968,707	570,456	- - -	13,539,163
August 26	10,939,880	518,502	- - -	11,458,382
1796 February 26	10,266,561	643,133	- - -	10,909,694
August 26	8,981,645	549,690	- - -	9,531,335
1797 February 25	8,167,949	474,615	- - -	8,601,964
August 26	9,109,614	524,587	934,015	10,568,216
1798 February 26	10,856,188	551,549	1,442,348	12,850,085
August 25	9,997,968	553,236	1,639,831	12,191,025
1799 February 26	10,576,510	607,907	1,451,728	12,636,145
August 26	11,260,675	653,766	1,345,432	13,259,873
1800 February 25	13,106,368	723,600	1,406,708	15,236,676
August 26	12,221,451	823,366	1,690,561	14,735,378
1801 February 26	12,975,006	954,982	2,647,526	16,577,514
August 26	11,715,665	759,270	2,495,386	14,970,321
1802 February 26	12,038,970	803,499	2,616,407	15,458,876
August 26	12,801,746	772,577	3,312,790	16,887,113
1803 February 26	11,796,424	820,039	2,960,469	15,576,932
August 26	12,413,924	776,030	3,846,005	17,035,959
1804 February 25	12,054,943	848,894	4,673,515	17,577,352
August 25	11,766,628	743,841	4,813,525	17,323,994
1805 February 26	11,403,290	1,029,580	4,801,596	17,234,466
August 26	11,182,188	718,510	4,335,480	16,296,178
1806 February 25	11,994,350	725,736	4,428,360	17,148,446
August 26	14,141,510	702,425	4,228,958	19,072,893
1807 February 26	12,274,629	724,485	4,206,230	17,205,344
August 26	15,077,013	725,262	4,231,837	20,034,112
1808 February 26	13,746,598	742,671	4,103,785	18,593,054
August 26	12,440,930	795,102	4,129,234	17,365,266
1809 February 25	12,730,999	944,727	4,338,951	18,014,677
August 26	13,255,599	880,104	5,221,538	19,357,241
1810 February 26	13,650,592	907,620	5,871,069	20,429,281
August 25	16,078,390	1,145,832	7,221,953	24,446,175
1811 February 26	15,110,688	1,133,419	7,140,726	23,384,833
August 26	15,203,611	1,016,303	7,573,201	23,793,115
1812 February 26	14,523,049	1,059,854	7,415,294	22,998,197
August 26	14,873,705	987,880	7,621,325	23,482,910
1813 February 26	14,567,267	1,034,882	7,705,322	23,307,471
August 26	14,975,479	1,015,616	8,033,774	24,024,869
1814 February 26	15,632,250	1,091,242	8,371,923	25,095,415
August 26	18,066,180	1,246,479	9,667,217	28,979,876
1815 February 25	16,394,359	1,184,459	9,094,552	26,673,370
August 26	16,332,275	1,115,079	9,576,695	27,024,049
1816 February 26	15,307,228	1,336,467	9,036,374	25,680,069
August 26	16,686,087	1,286,429	9,103,338	27,075,854
1817 February 26	17,538,656	1,376,416	8,143,506	27,058,578
August 26	20,388,552	1,712,807	7,998,599	30,099,908
1818 February 26	19,077,951	1,838,600	7,362,492	28,279,043
August 26	17,465,628	1,627,427	7,509,782	26,602,837
1819 February 26	16,307,000	1,622,330	7,317,360	25,246,690
August 26	16,972,140	1,468,920	7,216,530	25,657,590
1820 February 26	15,402,830	1,421,160	6,745,160	23,569,150
August 26	16,047,390	1,633,730	6,772,260	24,453,380
1821 February 26	14,372,840	1,615,600	6,483,010	22,471,450
August 26	16,095,020	1,634,260	2,598,460	20,327,740
1822 February 26	15,178,490	1,609,620	1,384,360	18,172,470
August 26	15,295,090	1,610,600	862,650	17,768,340
1823 February 26	15,751,120	1,742,190	683,160	18,176,470
August 26	17,392,260	1,763,650	550,010	19,705,920
1824 February 26	17,244,940	2,198,260	486,600	19,929,800
August 26	18,409,230	2,122,760	443,970	20,975,960
1825 February 26	18,308,990	2,334,260	416,880	21,060,130
August 26	17,091,120	2,061,010	396,670	19,548,800
1826 February 26	21,100,400	2,487,080	1,367,560	24,955,040
August 26	18,172,160	2,040,400	1,175,450	21,388,010
1827 February 26	18,787,330	2,052,310	668,910	21,508,550
August 26	19,253,890	2,270,110	483,060	22,007,060
1828 February 26	19,428,010	2,329,880	416,890	22,174,780
August 26	19,016,980	2,417,440	382,860	21,817,280
1829 February 26	17,402,470	2,444,660	357,170	20,204,300
August 26	17,164,940	2,030,280	334,190	19,529,410
1830 February 26	17,862,990	2,284,520	320,550	20,468,060
August 26	19,403,610	2,217,870	313,460	21,934,940
1831 February 26	17,566,140	1,777,790	306,900	19,650,830
August 26	16,774,890	1,621,350	302,480	18,698,720
1832 February 25	16,201,890	1,641,990	299,190	18,143,070
August 25	16,068,370	1,533,970	294,940	17,897,280
1833 February 26	17,507,320	1,603,710	292,450	19,403,480
August 26	17,827,150	1,604,590	289,720	19,721,460

No. XVII. — An Account of the aggregate Circulation of the Branch Banks of the Bank of England, from their first Establishment, on the 28th of February and 31st of August in each Year.

	£		£		£
1827 February	- 322,150	1830 February	- 1,482,160	1832 February	- 2,748,280
August	- 559,870	August	- 2,019,770	August	- 2,800,650
1828 February	- 585,820	1831 February	- 2,272,360	1833 February	- 3,088,670
August	- 649,740	August	- 2,433,860	August	- 3,313,850
1829 February	- 807,450				
August	- 1,165,390				

III. BANKS (ENGLISH PRIVATE AND PROVINCIAL).

Besides charging the usual rate of interest on bills discounted, the provincial bankers are mostly in the habit of charging 5s. or 6s. per cent. as commission. They also charge a commission on all payments; and derive a profit from charges for the transmission of money, &c. They usually allow from 2 to 3 per cent. on money deposited; but the numerous failures that have taken place amongst them have, by generating a feeling of insecurity in the minds of the depositors, confined this branch of their business within comparatively narrow limits. When their customers overdraw their accounts, they are charged with interest at the rate of 5 per cent.

Country banks established by individuals possessed of adequate funds, and managed with due discretion, are productive of the greatest service. They form commodious reservoirs, where the floating and unemployed capital of the surrounding districts is collected, and from which it is again distributed, by way of loan, to those who will employ it to the best advantage. It is, therefore, of the utmost importance, in a public point of view, that these establishments should be based upon solid foundations. But in England, unfortunately, this has been but little attended to; and the destruction of country banks has, upon three different occasions,—in 1792, in 1814, 1815, and 1816, and in 1825 and 1826,—produced an extent of bankruptcy and misery that has never, perhaps, been equalled, except by the breaking up of the Mississippi scheme in France. Government is bound to interfere to hinder the recurrence of such disastrous results. The repeal of the act of 1708, preventing the association of more than six persons for carrying on the trade of banking, has already led to the formation of joint stock banking companies in a few of the large towns; but it remains to be seen in how far this should be regarded as an improvement. It is, indeed, quite visionary to suppose that the power to establish such banks is *all* that is required to establish the provincial currency on a secure foundation. What is really wanted, is not a regulation to *allow* banks with large capitals to be set on foot, (for there have, at all times, been many such banks in England,) but a regulation to *prevent* any bank, be its partners few or many, from issuing notes without previously giving security for their payment. This would render the bankruptcy of such banks impossible, and would give a degree of security to the money system of the country that it can never otherwise attain. — (The reader is referred, for a full discussion of this important question, to the Note on *Money*, in my edition of the *Wealth of Nations*, vol. iv. pp. 280—292.)

The following is an account of the number of commissions of bankruptcy issued against country bankers in England, from 1809 to 1830, both inclusive:—

Years.	Commissions.	Years.	Commissions.	Years.	Commissions.	Years.	Commissions.
1809	4	1815	25	1821	10	1826	43
1810	20	1816	37	1822	9	1827	8
1811	4	1817	3	1823	9	1828	3
1812	17	1818	3	1824	10	1829	3
1813	8	1819	13	1825	37	1830	14
1814	27	1820	4				

(Appen. to Report on Bank Charter, p. 116.)

Exclusive of the above, many banks stopped payments, to the great injury of their creditors and the public, that afterwards resumed them; at the same time that the affairs of some bankrupt concerns were arranged without a commission. During the whole of this period, not a single Scotch bank gave way.

The stamp duties on country bank notes have been already specified (p. 69.).

Besides the stamp duties payable on notes, each individual or company issuing them must take out a licence, renewable annually, which costs 30*l*. This licence specifies the names and places of abode of the body corporate, person, or persons, in the firm to whom it is granted, the name of such firm, the place where the business is carried on, &c.; and a separate licence is to be taken out for every town or place where any notes shall be issued by or on account of any banker, &c. Unless the licence granted to persons in partnership set forth the names and places of abode of all persons concerned in the partnership, whether their names appear on the notes issued by them or not, such licence shall be absolutely void. — (55 *Geo. 3. c. 184. s. 24.*) For the regulations as to the issue of unstamped notes, see *antè*, p. 69.

The issue of notes for less than 5*l.* was prohibited in England, as previously shown, from 1777 to 1797; but they continued to be issued from the latter period down to the 5th of April, 1829, when their further issue ceased in consequence of an act passed in 1826. This act did not extend to Scotland or Ireland, and was intended to give greater stability to the system of country banking in England, by shutting up one of the principal channels through which the inferior class of bankers had been in the habit of getting their notes into circulation. But notwithstanding it will certainly have this effect, the policy of the measure seems very doubtful. It is idle, indeed, to imagine that it can give that stability to the banking system which is so desirable; and in proof of this, it is sufficient to state, that though none of the country banks existing in 1793 had any notes for less than 5*l.* in circulation, upwards of *one third* of their entire number stopped payment during the revulsion that then took place. The truth is, that nothing but the exacting of security for payment of notes can ever place the country issue of notes on that solid foundation on which it ought to stand; and as security may be taken for 1*l.* notes as easily as for those of 5*l.*, there would, were such a system adopted, be no ground for suppressing the former.

Metropolitan Joint Stock Banks. — It was for a lengthened period generally understood, that the act of 1708, and the other acts conveying exclusive privileges to the Bank of England, not only prevented any company with more than 6 partners from issuing notes payable on demand; but that they also prevented such companies from undertaking ordinary banking business, — that is, from receiving the money of individuals and paying their drafts, &c. Recently, however, strong doubts began to be entertained whether companies with numerous bodies of partners, established for the mere business of banking, and without issuing notes, were really prohibited by the acts in question. During the discussions on the late renewal of the charter of the Bank of England, the point was submitted for the consideration of the Attorney and Solicitor Generals, who gave it as their decided opinion, that such banks might be legally established within the limits to which the exclusive privileges of the Bank of England were restricted by the act 7 & 8 Geo. 4. c. 46. But as the opinion of other eminent lawyers differed from theirs, a clause has been inserted in the act 3 & 4 Will. 4. c. 98., which removes all doubts on the subject, by expressly authorising the establishment of banks not issuing notes, with any number of partners, any where within the district to which the exclusive privileges of the Bank of England, as a bank of issue, are now restricted. — (See *ante*, p. 84.)

Down to this period (September, 1833), no advantage has been taken of this declaratory enactment, by the formation of a joint stock bank in the metropolis; but several projects of the kind have been made public, and it seems most likely that some of them will be matured. It is not easy to form beforehand any certain conclusions as to the probable working of such establishments. Provided, however, that they possess large paid up capitals, and numerous bodies of partners, individually liable, as at present, for the debts of the company, it may, one should think, be fairly concluded, that they will afford comparatively safe places for the deposit of money; and in so far their institution will be advantageous. But it is not easy to discover in what other respects they will have any superiority over the present banks. There is great weight in the following statement made by Mr. Jones Loyd before the committee on the Bank of England charter: — “I think that joint stock banks are deficient in every thing requisite for the conduct of banking business, except extended responsibility; the banking business requires peculiarly persons attentive to all its details, constantly, daily, and hourly watchful of every transaction, much more than mercantile or trading businesses. It also requires immediate, prompt decisions upon circumstances when they arise, — in many cases a decision that does not admit of delay for consultation; it also requires a discretion to be exercised with reference to the special circumstances of each case. Joint stock banks being, of course, obliged to act through agents, and not by a principal, and, therefore, under the restraint of general rules, cannot be guided by so nice a reference to degrees of difference in the character or responsibility of parties; nor can they undertake to regulate the assistance to be granted to concerns under temporary embarrassment by so accurate a reference to the circumstances, favourable or unfavourable, of each case.” — (*Min. of Evid.* p. 236.)

We confess, too, that we have great doubts whether the competition of such banks with each other, and with the private banks, may not be productive of much inconvenience. It will be very apt, at times, to occasion an artificial reduction of the rate of interest, and a redundancy of the currency, which must, of course, be followed by a fall of the exchange, and a period of more or less difficulty. It is stated, that the metropolitan joint stock banks are to give interest on deposits; and if they can do so without endangering their stability, it will be an important advantage. But we have yet to learn how it is possible that a joint stock bank should be able to do what would seem to exceed the power of the wealthiest and best managed private establishments.

As already remarked, the only circumstance in which joint stock banks seem to have any decided superiority over private companies, consists in their greater responsibility. But this is not a necessary attribute of *all* joint stock companies. Associations of this sort may, and indeed do, exist, that are in all respects inferior to respectable private companies. And it seems indispensable, in order to the prevention of fraud, that such regulations should be adopted as may make the public fully aware of the real nature of all joint stock associations, and of their claims to credit and confidence.

Proposed Measures as to Joint Stock Banks. — The future intentions of government as to the regulation of private banking companies in England were supposed to be partially developed by the Chancellor of the Exchequer in his speech introducing the bill for the renewal of the charter of the Bank of England. According to the statement then made, it appears to have been intended that half the subscribed capital of all banks for the issue of notes should be paid up and vested in such securities as parliament should direct; that the responsibility of the partners in such banks should be unlimited; and that their accounts should be periodically published. In the case of banks not issuing notes, only a fourth part of their subscribed capital was to be paid up, and *the responsibility of their shareholders was to be limited.*

But with the exception of that part of the above plan which relates to the publication of the accounts of banks of issue, the consideration of the remainder was deferred to a more convenient opportunity; and notwithstanding our respect for the quarter whence it proceeded, we hope it may never be revived. The adoption of the proposed regulations would not have amended any one of the principal defects in the present system of English country banking, while there are not a few which it would have materially aggravated. There is not so much as the shadow of a ground for interfering with the concerns of such banks as do not issue notes, further than to let the public know with whom they are dealing, and the real amount of their *paid up* capital; and the proposed interference in the case of banks that do issue notes, could have been productive of nothing but mischief. On this point we shall take leave to quote a conclusive paragraph from a Memorial drawn up by the directors of the Manchester and Liverpool District Banking Company: — “We contend, first, that, except in so far as the issue of notes is concerned, banking is essentially a *private business*, with which the state has no more title to interfere than it has to interfere with any other description of mercantile agency. If A. choose to deposit money in the hands of B., who lends it to others, why is the interference of government more necessary than if A. had deposited it in the hands of C., who employs it in manufactures or agriculture? It is the duty of parliament to take care that coins, and the paper notes issued as substitutes for them, be always of their professed value; but assuredly it is no part of its duty to inquire into the solvency of those into whose hands coins or paper may come. We contend, secondly, that, admitting it to be right to exact security from banks of issue, that should not be done by the compulsory investment of a portion of their capital. The issues of one bank may be more than twice or three times the amount of its capital; while those of another, placed in a different situation, or conducted in a different way, may be under a third or a fourth part of its capital. What, then, could be more unequal as respects the banks, and more illusory as respects the public, than to oblige both these establishments to give security for their issues by vesting *half their capital* in government stock? Were the first bank to stop payment, the security in the hands of government would not afford the holders of its notes more than from 3s. 4d. to 5s. in the pound; while, were the latter in the same predicament, the holders of its notes would be paid in full out of the government securities, and there would be a large surplus over. It is clear, therefore, that the security to be given by a bank of issue ought to be *proportioned to its issues*, and not to its capital. The former mode will effectually protect the public from loss; the latter gives little, or rather no protection whatever.” It is, in fact, quite ludicrous to tamper with a subject of this sort. Nothing short of the obligation to give security for their issues can ever give the public that effectual guarantee for the integrity of the currency that is so essential; nor is there any other plan at once fair and equal as respects different banks.

Distinction between subscribed and paid up Capital. *Expediency of suppressing all Reference to the former.* — An immediate stop ought, we think, to be put to the practice now so prevalent among joint stock banking companies, of representing their capitals as consisting, not of what has been *actually paid up by the shareholders*, but of what they have subscribed for. Not a few institutions have recently been set on foot in England, professing to have capitals of 1,000,000l., 2,000,000l., or more, when, in point of fact, their capital does not really consist of a tenth part of that sum. The practice is to organise a company with some 5,000 or 10,000 shares of 100l. each; but it is perfectly understood that not more than 5 or at most 10 per cent. of each share is to be called up; and if more were demanded, it is most probable it could not be paid, at least without much difficulty. This practice is pregnant with mischief. In the first place, it tends

to deceive the public, who imagine there can be no risk in dealing with a bank professing to possess 1,000,000*l.* of capital, who yet might hesitate about having any thing to do with it, were they aware that the capital paid into its coffers, and on which it carries on business, does not really exceed 50,000*l.* or 100,000*l.* In the second place, this system tends to deceive the mass of the partners. These are tempted to embark in such hazardous concerns, imagining that they are to be large shareholders with but little outlay, and that they will derive a considerable dividend upon the nominal amount of their shares! We mistake if a good many such persons be not in the end grievously disappointed. Banking, in an ordinary state of things, is not a business in which large profits can be expected. It is true that many banking houses made immense sums during the war, but they did this more as dealers in the funds, and particularly by their rise on the return of peace, than as bankers. But it is needless to say that no prudently conducted banking establishment will now count much upon this source of emolument. At present, the dividend on the stock of the best established Scotch banks varies, we believe, from about 5 to 6 per cent.; and as they might invest their capital at $3\frac{1}{2}$ or 4 per cent., it appears that the real profits of banking, even in the best managed concerns, can hardly be estimated at more than from $1\frac{1}{2}$ to $2\frac{1}{2}$ per cent.

It is, besides, a radical mistake to suppose that any banking concern can ever be established on a solid foundation, that is not possessed of a pretty large amount of paid up and available capital. We believe, however, that several of the joint stock companies recently established in England take a different view of this matter; and that they trust more to deposits and credit, than to their command of capital of their own. There can be no objection to these, or, indeed, to any associations whatever, being allowed to issue notes, provided they give full security for their payment: but government and parliament will be alike neglectful of their duty to the public if they do not take immediate steps to compel this being done; and to secure the currency of the country from being disturbed by the fraud, mismanagement, or insufficient capital of its issuers. The system of advertising subscribed instead of paid up capitals ought also to be put an end to; nor ought any association to be allowed to say that its capital exceeds what has actually been paid into its coffers.

Responsibility ought not, in any Case, to be limited. — We protest against the proposal for allowing the partners in banks not issuing notes to limit their responsibility. Such a measure would be good for nothing, except to serve as a premium on every species of fraud. What check would there be, under such a system, to hinder the partners of a bank going on for a series of years dividing large profits, when, perhaps, they were really incurring a loss, until every farthing of its capital and deposits was absorbed? To talk of subjecting such persons to punishment as fraudulent bankrupts, on evidence derived from their books, is absurd; for, supposing that it was the intention of the parties to defraud, they might easily keep their books so that they could afford no information that was not false or misleading. The annexed list of joint stock banking companies shows that there is no disinclination on the part of individuals to engage in such concerns even with the present unlimited responsibility. And the way in which some of them are conducted, proves sufficiently, if any such proof were wanted, that the serious liabilities incurred by the partners are not more than enough for the protection of the public. To lessen them would be an act of gratuitous folly. If we are to interfere, let them be increased, not diminished. But in the case of banks not issuing notes, enough is done if measures be taken to prevent deception, by letting the public know the partners in them, and making sure that they shall have no means of evading the responsibility attaching to their engagements. The first object may be secured by compelling all banking associations whatever to publish annually a list of the names and addresses of their partners, with the amount of their paid up capital; and to accomplish the latter object, we have merely to abstain from interference, and to let the law take its natural course.

Accounts of Issues. — The act 3 & 4 Will. 4. c. 83. directs that all persons or associations carrying on banking business, and issuing promissory notes payable on demand, shall keep weekly accounts of their issues; and shall, within a month of each of the quarters ending with the 1st of April, 1st of July, 1st of October, and 1st of January, make up, from the weekly accounts, an *average* account, verified on oath, of their issues during the preceding quarter, which shall be transmitted to the Stamp-office in London. Penalty for neglecting or refusing to make and transmit such account, 500*l.* on the corporation, company, persons, &c. issuing the notes, and 100*l.* on the secretary so offending. The wilful sending a false return to be punished as perjury.

Drawing on London. — The act 3 & 4 Will. 4. c. 83. repeals the regulation in the 7 Geo. 4. c. 46., prohibiting banks with more than 6 partners from drawing on London on demand, or otherwise, for sums of less than 50*l.* — § 2.

BANKS (ENGLISH PRIVATE AND PROVINCIAL). 99

No. I.—An Account of the Number of Licences taken out by Country Bankers in England and Wales, in each Year since 1809.

Years.	Licences.	Years.	Licences.	Years.	Licences.	Years.	Licences.
1809	702	1815	916	1821	781	1827	668
1810	782	1816	831	1822	776	1828	672
1811	779	1817	752	1823	779	1829	677
1812	825	1818	765	1824	788	1830	671
1813	922	1819	787	1825	797	1831	641
1814	940	1820	769	1826	809	1832	636

N. B.—The years in this account end on the 10th of October. The account for 1832 only comes down to the 26th of June.

Stamp Office, 26th of June, 1832.

No. II.—An Account of all Places where United or Joint Stock Banks have been established under the Act 7 Geo. 4. c. 46., together with the Number of Partners therein; also, the Nominal Capital* of each such Bank, and the Amount of Capital paid up. — (*Parl. Paper*, No. 504. Sess. 1833.)

Places.	Banks.	Number of Partners.
Birmingham	The Bank of Birmingham	203
Liverpool	The Bank of Liverpool	427
Manchester and Bolton in Lancashire, and Stockport in Cheshire.	The Bank of Manchester	578
Kendal	The Bank of Westmorland	129
Barnsley	The Barnsley Banking Company	119
Birmingham	The Birmingham Banking Company	295
Bradford, Yorkshire	The Bradford Banking Company	173
Bradford, Yorkshire	The Bradford Commercial Joint Stock Banking Company.	131
Bristol	The Bristol Old Bank	8
Workington, Cockermouth, Maryport, Wigan, Carlisle and Penrith.	The Cumberland Union Banking Company	158
Darlington, Stockton and Barnard Castle, in Durham; Northallerton and Stokesley in Yorkshire.	The Darlington District Joint Stock Banking Company.	274
Gloucester	The Gloucestershire Banking Company	130
Halifax	The Halifax Joint Stock Banking Company	172
Huddersfield	The Huddersfield Banking Company	285
Knaresborough, Wetherby, Ripon, Easingwold, Helmsley, Thirsk, Boroughbridge, Masham, Pately Bridge, Otley and Harrogate.	The Knaresborough and Claro Banking Company.	160
Lancaster, Ulverston and Preston	The Lancaster Banking Company	81
Leeds	The Leeds Banking Company	496
Leicester and Hinckley	The Leicestershire Banking Company	53
Carlisle	The Leith Banking Company	14
Liverpool	The Liverpool Commercial Banking Company.	104
Manchester, Liverpool, Oldham, Ashton, Warrington, Bury, Preston, Blackburn and Wigan, in Lancashire; Stockport and Nantwich in Cheshire; Hanley, Stafford, Cheadle, Lane End and Rugeley, in Staffordshire; Market Drayton in Shropshire, and Glossop in Derbyshire.	The Manchester and Liverpool District Banking Company.	857
Mirfield, Huddersfield, Wakefield, Dewsbury and Dobcross.	The Mirfield and Huddersfield District Banking Company.	213
Norwich, Swaffham, Foulsham, East Dereham, Fakenham, Lynn, Harleston and Watton, in Norfolk; and Bungay in Suffolk.	The Norfolk and Norwich Joint Stock Banking Company.	131
Newcastle-upon-Tyne in Northumberland, and Sunderland in Durham.	North of England Joint Stock Banking Company.	505
Plymouth, Devonport and Kingsbridge	Plymouth and Devonport Banking Company	132
Saddleworth, Ashton and Oldham	The Saddleworth Banking Company	113
Sheffield	The Sheffield Banking Company	154
Stamford, Spalding, Market Deeping, Boston, Bourn and Grantham, in Lincolnshire; Oundle, Kettering, Thrapstone and Peterborough, in Northamptonshire; Oakham and Uppingham, in Rutlandshire; Melton Mowbray and Market Harborough, in Leicestershire; Huntingdon in Hunts, and Wisbeach in Cambridgeshire.	The Stamford and Spalding Joint Stock Banking Company.	74
Bristol, Bridgewater, Taunton, Chard, Crewkerne, Ilminster, Langport, Wells, Bruton and Shepton Mallet.	Stuckey's Banking Company	12
Wakefield	The Wakefield Banking Company	217
Whitehaven and Penrith	The Whitehaven Joint Stock Banking Company.	225
Wolverhampton	The Wolverhampton and Staffordshire Banking Company.	259
York, Malton, Selby, Howden, Scarborough and Goole.	The York City and County Banking Company.	286
York, Bridlington and Great Driffield	The York Union Banking Company	200

* This department is not in possession of any information which enables a statement to be made as to the nominal capital of each such Bank, and the amount of capital paid up.

Stamps and Taxes, Somerset Place, 4th of July, 1833.

It is not possible to obtain any accurate account of the number of country notes in circulation at different periods. But the following table, drawn up by the late Mr. Mushet, of the Mint, founded partly on official returns, and partly on the estimates of Mr. Sedgwick, late chairman of the Board of Stamps, is, so far as it goes, the most complete and comprehensive hitherto published.

No. III. — An Account of the Number of Country Bank Notes, of all Denominations, stamped in each Year, ending Oct. 10., from 1804 to 1825 inclusive, with the Percentage of Increase and Decrease, comparing each Year with the Year preceding; together with an Estimate of the total Amount in Circulation, according to Mr. Sedgwick's Tables, in each Year, from 1804 to 1825 inclusive; with the Percentage of Increase and Decrease, comparing each Year with the Year preceding.

Years.	The Amount of Country Bank Notes of all Denominations stamped in each year, ending Oct. 10., from 1804 to 1825.	The Percentage of Increase, comparing each year with the year preceding.	The Percentage of Decrease, comparing each year with the year preceding.	The Amount of Country Bank Notes in Circulation, according to Mr. Sedgwick's Tables, in each year, ending Oct. 10., from 1804 to 1825 inclusive.	The Percentage of Increase, comparing each year with the year preceding.	The Percentage of Decrease, comparing each year with the year preceding.
1805	11,342,413					
1806	11,480,547	1·2				
1807	6,587,398	-	42·6	18,021,900		
1808	8,653,077	23·8	-	16,871,524	-	6·3
1809	15,737,986*	81·8	-	23,702,493	40·5	
1810	10,517,519	-	33·1	23,893,868	8	
1811	8,792,433	-	16·4	21,453,000	-	1·6
1812	10,577,134	20·3	-	19,944,000	-	7·
1813	12,615,509	19·2	-	22,597,000	13·3	
1814	10,773,375	-	14·6	22,709,000	5	
1815	7,624,949	-	29·2	19,011,000	-	16·3
1816	6,423,466	-	15·7	15,096,000	-	20·6
1817	9,075,958	41·1	-	15,898,000	5·3	
1818	12,316,868	35·7	-	20,507,000	29·	
1819	6,130,313	-	50·2	17,366,875	-	15·3
1820	3,574,894	-	41·7	11,767,391	-	32·2
1821	3,987,582	11·5	-	8,414,281	-	28·5
1822	4,217,241	5·7	-	8,067,260	-	4·1
1823	4,657,589	10·4	-	8,798,277	9·	
1824	6,093,367	30·8	-	10,604,172	20·5	
1825	8,532,438	40·	-	14,147,211	23·4	

No. IV. — An Account of the Value of Country Bank Notes, of all Denominations, stamped in each Year from 1826 to 1832, both inclusive.

Years.	Value.	Years.	Value.
	£		£
1826	1,239,755	1830	1,955,430
1827	1,970,595	1831	2,217,915
1828	2,842,130	1832	1,751,685
1829	2,403,700		

(*Parl. Paper*, No. 456. Sess. 1833.)

N. B. — No 1*l*. and 2*l*. notes were stamped after the 3d of February, 1826.

IV. BANKS (SCOTCH).

The act of 1708, preventing more than 6 individuals from entering into a partnership for carrying on the business of banking, did not extend to Scotland. In consequence of this exemption, several banking companies, with numerous bodies of partners, have always existed in that part of the empire.

Bank of Scotland. — This institution was projected by Mr. John Holland, merchant of London, and was established by act of the Scotch parliament (Will. 3. Parl. 1. § 5.) in 1695, by the name of the Governor and Company of the Bank of Scotland. Its original capital was 1,200,000*l*. Scotch, or 100,000*l*. sterling, distributed in shares of 1,000*l*. Scotch, or 83*l*. 6*s*. 8*d*. sterling, each. The act exempted the capital of the bank from all public burdens; and gave it the exclusive privilege of banking in Scotland for 21 years. The objects for which the bank was instituted, and its mode of management, were intended to be, and have been, in most respects, similar to those of the Bank of England. The responsibility of the shareholders is limited to the amount of their shares.

The capital of the bank was increased to 200,000*l*. in 1744; and was enlarged by subsequent acts of parliament, the last of which (44 Geo. 3. c. 23.) was passed in 1804, to 1,500,000*l*., its present amount. Of this sum, 1,000,000*l*. has been paid up. The last mentioned act directed that all sums relating to the affairs of the bank should henceforth be rated in sterling money, that the former mode of dividing bank stock by shares should be discontinued, and that, for the future, it should be transferred in any sums or parcels. On the union of the two kingdoms in 1707, the Bank of Scotland undertook the recoinage, and effected the exchange of the currency in Scotland: it was also the organ of government, in the issue of the new silver coinage in 1817.

* In 1809, the duty on 1*l*. notes was increased from 3*d*. to 4*d*., and may account for the great increase in this year, the notes bearing a 3*d*. stamp being no longer issuable.

The Bank of Scotland is the only Scotch bank constituted by act of parliament. It began to establish branches in 1696; and issued notes for 1*l.* so early as 1704. The bank also began, at a very early period, to receive deposits on interest, and to grant credit on cash accounts; a minute of the directors with respect to the mode of keeping the latter, being dated so far back as 1729. It is, therefore, entitled to the credit of having introduced and established the distinctive principles of the Scotch banking system, which, whatever may be its defects, is probably superior to every other system hitherto established. Generally speaking, the Bank of Scotland has always been conducted on sound and liberal principles; nor can there be a doubt that it has been productive, both directly and as an example to other banking establishments, of much public utility and advantage.

It may be worth mentioning, that the act of Will. 3., establishing the Bank of Scotland, declared that all foreigners who became partners in the bank, should, by doing so, become, to all intents and purposes, naturalised Scotchmen. After being for a long time forgotten, this clause was taken advantage of in 1818, when several aliens acquired property in the bank in order to secure the benefit of naturalisation. But after being suspended, the privilege was finally cancelled in 1822.

We subjoin an *official* abstract of the constitution and objects of the Bank of Scotland, printed for the use of the proprietors in 1818; — the terms and mode of transacting business are, of course, sometimes altered, according to circumstances.

I. The Bank of Scotland is a public national establishment; erected and regulated by the legislature alone; and expressly as a public Bank in this kingdom; for the benefit of the nation, and for the advancement of agriculture, commerce, and manufactures; and for other objects of public policy. — (*Will. Parl. 1. § 5.*; 14 *Geo. 3. c. 32.*; 24 *Geo. 3. c. 8.*; 32 *Geo. 3. c. 25.*; 34 *Geo. 3. c. 19.*; 44 *Geo. 3. c. 23.*)

II. The statutory capital is at present 1,500,000*l.* sterling. It is raised by voluntary subscription; and has been subscribed for. 1,000,000*l.* has been called for, and paid in. — (44 *Geo. 3. c. 23.*)

III. Subscribers, if not under obligation to the Bank, may, at pleasure, transfer their right. If under obligation to the Bank, the obligation must be previously liquidated; or, the proceeds of the sale, at a price to the satisfaction of the directors, must be applied towards such liquidation. Transfers are made by a short assignment and acceptance thereof, both in a register appointed for that purpose. * The expense, beside the government stamp, is 1*l.*s. — (*Will. Parl. 1. § 5.*)

IV. Bank of Scotland stock may be acquired, in any portions, by any person, community, or other lawful party whatsoever; without selection, exclusion, or limitation of numbers. — (*Will. Parl. 1. § 5.*; 44 *Geo. 3. c. 23.*)

V. Bank of Scotland stock may be conveyed by latter will, and, if specially mentioned, without expense of confirmation. It cannot be arrested: the holder's right may be adjudged. Dividends may be arrested. — (*Will. Parl. 1. § 5.*)

VI. The Bank of Scotland is a public corporation by act of parliament. The Bank's transactions are distinct from those of the stockholders; and theirs from those of the Bank. — (*Will. Parl. 1. § 5.*)

VII. The establishment is expressly debarred from any other business than that of banking. — (*Will. Parl. 1. § 5.*)

VIII. The management is vested, by statute, in a governor, deputy governor, twelve ordinary, and twelve extraordinary directors. They are chosen annually, on the last Tuesday of March, by the stockholders having 250*l.* of stock or upwards. Those above 250*l.* have a vote for every 250*l.*; to 5,000*l.*, or 20 votes. No person can have more than 20 votes. The governor must hold, at least, 2,000*l.* of stock; the deputy governor 1,500*l.*; and each director 750*l.* They swear to be equal to all persons: and cannot hold any inferior office in the Bank. — (*Will. Parl. 1. § 5.*; 14 *Geo. 3. c. 32.*; 44 *Geo. 3. c. 23.*)

IX. The executive part is conducted by a treasurer, secretary, and other public officers, all sworn. Those having the official charge of cash find due security. — (*Will. Parl. 1. § 5.*)

X. The Board of directors sits for the general administration of the Bank, at the Bank's Public Head Office in Edinburgh. The local business of that district is also conducted at that office. For the local business in the other parts of the kingdom, the Bank has its regular public offices in the principal towns. At each of these offices, there is the Bank agent or cashier, who gives due security, and conducts the Bank's business for that district, in the manner after mentioned. There is also the Bank's accountant for that office; who is appointed by the directors. — (*Will. Parl. 1. § 5.*)

XI. The Bank takes in money, at all its public offices, on deposit receipts or promissory notes, or on current deposit account.* At the Head Office, draughts on London, or on any of the agencies, are given: at each agency, draughts on London, or on the Head Office, are given. All these documents are on the *Bank's check* (and sealed with the *Bank's seal*†). They bear, in words, to be "For the Bank of Scotland;" or, "For the Governor and Company of the Bank of Scotland." These documents are signed, if at Edinburgh, by the treasurer, and countersigned by the principal accountant: if at an agency, they must be signed by the Bank's agent *as agent*, and countersigned by the *Bank's accountant* for that agency; otherwise they infer no obligation on the Bank. — (*Resolution of Court*, 28th Feb. 1793.)

XII. Bills on London, Edinburgh, or any town where the Bank has its official correspondents, are discounted and purchased at all the Bank's public offices. The Bank's agents judge, in ordinary cases, of the bills presented; so that parties meet with no delay. The Bank does not sell, at any of its offices, the bills which it has discounted and purchased. Its agents cannot indorse its bills, unless officially to the treasurer. — (*Resolution of Court*, 23d Feb. 1789.)

XIII. Government stock and other public funds, transferable in London, may be purchased or sold, and dividends thereon may be received, through the Bank.

XIV. The Bank gives credit on cash accounts at any of its offices, on bond, with security. The security may be personal co-obligants, conjunctly and severally; or Bank of Scotland stock; or both: or such other security as may be specially agreed on. Applications for cash accounts are given in to the office where the cash account is wanted, and must specify the credit desired, and the security proposed; and the individual partners, where copartneries are proposed. Cash accounts are granted by the directors only; and are not recalled unless by their special authority. It is understood that these credits are not used as dead loans, to produce interest only. In the fair course of business, the advantage of the Bank

* The Bank has always allowed interest on deposits. The rate allowed varies, of course, with the variations in the market rate. During the greater part of the late war it was as high as 4 per cent.; but at present it is only 2 per cent.

† The seal is now dispensed with, except on the Bank's notes.

is consulted by an active circulation of its notes, and by frequent repayments to it in a way least affecting that circulation.—(*Resolution of Court*, 6th Nov. 1729, and 23d Feb. 1789.)

XV. The Bank's dividend of profits has for some time been $9\frac{1}{2}$ per cent. per annum (at present, 1833, it is 6 per cent.) on that part of its capital stock, or 1,000,000*l.* sterling, paid in. The dividends are paid regularly twice a year, without expense. They may be drawn either at the Bank's Head Office, or at any of its other offices, as most agreeable to the stockholder.

By Order of the Court of Directors.
6th Nov. 1818.

Most of the other Scotch banks are conducted on the same principles and in the same way as the Bank of Scotland, so that the details as to its management will nearly apply to them all.

The *Royal Bank of Scotland* was established in 1727. Its original capital was 151,000*l.* At present it amounts to 2,000,000*l.*

The *British Linen Company* was incorporated in 1746, for the purpose, as its name implies, of undertaking the manufacture of linen. But the views in which it originated were speedily abandoned; and it became a banking company only. Its capital amounts to 500,000*l.*

None of the other banking companies established in Scotland are chartered associations, with limited responsibility; the partners being jointly and individually liable, to the whole extent of their fortunes, for the debts of the firms. Some of them, such as the National Bank, the Commercial Banking Company, the Dundee Commercial Bank, the Perth Banking Company, &c., have very numerous bodies of partners. Their affairs are uniformly conducted by a Board of directors, annually chosen by the shareholders.

The Bank of Scotland began, as already stated, to issue *1*l.** notes so early as 1704; and their issue has since been continued without interruption. "In Scotland," to use the statement given in the Report of the Committee of the House of Commons of 1826, on the Promissory Notes of Scotland and Ireland, "the issue of promissory notes payable to the bearer on demand, for a sum of not less than 20*s.* has been at all times permitted by law; nor has any act been passed, limiting the period for which such issue shall continue legal in that country. In *England*, the issue of promissory notes for a less sum than *5*l.** was prohibited by law from the year 1777 to the period of the Bank Restriction in 1797. It has been permitted since 1797; and the permission will cease, as the law at present stands, in April, 1829."

There have been comparatively few bankruptcies among the Scotch banks. In 1793 and 1825, when so many of the English provincial banks were swept off, there was not a single establishment in Scotland that gave way. This superior stability seems to be ascribable partly to the formation of so many banks with numerous bodies of partners, which tends to prevent any company with only a few partners, unless they are known to possess considerable fortunes, from getting paper into circulation; partly to the less risk attending the business of banking in Scotland; and partly to the facility afforded by the law of Scotland of attaching a debtor's property, whether it consist of land or moveables, and making it available to the payment of his debts.

In the Report already quoted, the last-mentioned topic is touched upon as follows:—"The general provisions of the law of Scotland bearing upon this subject are calculated to promote the solidity of banking establishments, by affording to the creditor great facilities of ascertaining the pecuniary circumstances of individual partners, and by making the private fortunes of those partners available for the discharge of the obligations of the bank with which they are connected. There is no limitation upon the number of partners of which a banking company in Scotland may consist; and, excepting in the case of the Bank of Scotland and the two chartered banks, which have very considerable capitals, the partners of all banking companies are bound jointly and severally, so that each partner is liable, to the whole extent of his fortune, for the whole debts of the company. A creditor in Scotland is empowered to attach the real and heritable, as well as the personal estate of his debtor, for payment of personal debts, among which may be classed debts due by bills and promissory notes; and recourse may be had, for the purpose of procuring payment, to each description of property at the same time. Execution is not confined to the real property of a debtor merely during his life, but proceeds with equal effect upon that property after his decease.

"The law relating to the establishment of records gives ready means of procuring information with respect to the real and heritable estate of which any person in Scotland may be possessed. No purchase of an estate in that country is secure until the seisin (that is, the instrument certifying that actual delivery has been given) is put on record, nor is any mortgage effectual until the deed is in like manner recorded.

"In the case of conflicting pecuniary claims upon real property, the preference is not regulated by the date of the transaction, but by the date of its record. These records are accessible to all persons; and thus the public can with ease ascertain the effective means which a banking company possesses of discharging its obligations; and the partners in that company are enabled to determine, with tolerable accuracy, the degree of risk and responsibility to which the private property of each is exposed."

Deposits.—As was previously observed, all the Scotch banks receive deposits of so low a value as 10*l.*, and sometimes lower, and allow interest upon them.

"The interest," say the committee, "allowed by the Bank upon deposits varies from time to time according to the current rate of interest which money generally bears. At present (1826) the interest allowed upon deposits is 4 per cent." (At this moment (1833) the interest allowed on deposits is only 2 or $2\frac{1}{2}$ per cent.) "It has been calculated that the aggregate amount of the sums deposited with the Scotch banks amounts to about 20,000,000*l.* or 21,000,000*l.*" (It is believed to be now, (1833,) little if any thing under 24,000,000*l.*) "The precise accuracy of such an estimate cannot of course be relied on. The witness by whom it was made thought that the amount of deposits could not be less than 16,000,000*l.*, nor exceed 25,000,000*l.*, and took an intermediate sum as the *probable amount*. Another witness, who had been connected for many years with different banks in Scotland, and has had experience of their concerns at Stirling, Edinburgh, Perth, Aberdeen, and Glasgow, stated that *more than one half of the deposits in the banks with which he had been connected were in sums from ten pounds to two hundred pounds*. Being asked what class of the community it is that makes the small deposits, he gave the following answer, from which it appears that the mode of conducting this branch of the banking business in Scotland has long given to that country many of the benefits derivable from the establishment of savings banks.

Question. What class of the community is it that makes the smallest deposits?—*Answer.* They are generally the labouring classes in towns like Glasgow: in country places, like Perth and Aberdeen, it is from servants and fishermen, and that class of the community, who save small sums from their earnings, till they come to be a bank deposit. There is now a facility for their placing money in the Provident Banks, which receive money till the deposit amounts to 10*l.* When it comes to 10*l.*, it is equal to the minimum of a bank deposit. The system of banking in Scotland is an extension of the Provident Bank system. Half-yearly or yearly those depositors come to the bank, and add the savings of their labour, with the interest that has accrued upon the deposits from the previous half year or year, to the principal; and in this way it goes on without being at all reduced, accumulating (at compound interest) till the depositor is able either to buy or build a house, when it comes to be 100*l.*, or 200*l.*, or 300*l.*, or till he is able to commence business as a master in the line in which he has hitherto been a servant. A great part of the depositors of the bank are of that description, and *a great part of the most thriving of our farmers and manufacturers have arisen from such beginnings*."

Cash Accounts, or Credits.—The loans or advances made by the Scotch banks are either in the shape of discounts, or upon cash credits, or, as they are more commonly termed, *cash accounts*.

This species of account does not differ in principle from an over-drawing account at a private banker's in England. A cash credit is a credit given to an individual by a banking company for a limited sum, seldom under 100*l.* or 200*l.*, upon his own security, and that of two or three individuals approved by the bank, who become sureties for its payment. The individual who has obtained such a credit is enabled to draw the whole sum, or any part of it, when he pleases; replacing it, or portions of it, according as he finds it convenient; interest being charged upon such part only as he draws out. "If a man borrows 5,000*l.* from a private hand, besides that it is not always to be found when required, he pays interest for it whether he be using it or not. His bank credit costs him nothing, except during the moment it is of service to him; and this circumstance is of equal advantage as if he had borrowed money at a much lower rate of interest."—(*Hume's Essay on the Balance of Trade*.) This, then, is plainly one of the most commodious forms in which advances can be made. Cash credits are not, however, intended to be a *dead loan*; the main object of the banks in granting them is to get their notes circulated, and they do not grant them except to persons in business, or to those who are frequently drawing out and paying in money.

The system of cash credits has been very well described in the Report of the Lords' Committee of 1826, on Scotch and Irish Banking. "There is also," say their lordships, "one part of their system, which is stated by all the witnesses (and, in the opinion of the committee, very justly stated) to have had the best effects upon the people of Scotland, and particularly upon the middling and poorer classes of society, in producing and encouraging habits of frugality and industry. The practice referred to is that of cash credits. Any person who applies to a bank for a cash credit, is called upon to produce two or more competent sureties, who are jointly bound; and after a full inquiry into the character of the applicant, the nature of his business, and the sufficiency of his securities, he is allowed to open a credit, and to draw upon the bank for the whole of its amount, or for such part as his daily transactions may require. To the credit of the account he pays in such sums as he may not have occasion to use, and interest is charged or credited

upon the daily balance, as the case may be. From the facility which these cash credits give to all the small transactions of the country, and from the opportunities which they afford to persons, who begin business with little or no capital but their character, to employ profitably the minutest products of their industry, it cannot be doubted that the most important advantages are derived to the whole community. The advantage to the banks who give these cash credits arises from the call which they continually produce for the issue of their paper, and from the opportunity which they afford for the profitable employment of part of their deposits. The banks are indeed so sensible, that in order to make this part of their business advantageous and secure, it is necessary that their cash credits should (as they express it) be frequently operated upon, that they refuse to continue them unless this implied condition be fulfilled. The total amount of their cash credits is stated by one witness to be 5,000,000*l.*, of which the average amount advanced by the banks may be one third."

The expense of a bond for a cash credit of 500*l.* is 4*l.* stamp duty, and a charge of from 5*s.* to 10*s.* 6*d.* per cent. for filling it up.

Circulation, &c.—According to a demi-official return given in the Commons' Report already referred to, the total number of notes in circulation in Scotland, in the early part of 1826, amounted to 3,309,082; of which 2,079,344 were under 5*l.*, and 1,229,838, 5*l.* and upwards.

The Scotch banks draw on London at 20 days' date. This is denominated the par of exchange between London and Edinburgh.

Most of the great Scotch banks, such as the Bank of Scotland, the Royal Bank, &c., have established branches in other towns besides that where the head office is kept.

By the act 9 Geo. 4. c. 65., to restrain the negotiation in England of Scotch or Irish promissory notes and bills under 5*l.*, it is enacted, that if any body politic or corporate, or person, shall, after the 5th of April, 1829, publish, utter, negotiate, or transfer, in any part of England, any promissory or other note, draft, engagement, or undertaking, payable on demand to the bearer, for any sum less than 5*l.*, purporting to have been made or issued in Scotland or Ireland, every such body politic or corporate, or person, shall forfeit for every such offence not more than 20*l.* nor less than 5*l.*

Nothing contained in this act applies to any draft or order drawn by any person on his or her banker, or on any person acting as such banker, for the payment of money held by such banker or person for the use of the person by whom such draft or order shall be drawn.

No. I.—The following Table contains an Account of the Number of Banks in Scotland; the Names of the Firms or Banks; Dates of their Establishment; Places of the Head Offices; Number of Branches; Number of Partners; and the Names of their London Agents.—(Extracted principally from the Appendix, p. 19. to the Commons' Report of 1826, on Scotch and Irish Banking.)

	Names of Firms or Banks.	Date.	Head Office.	No. of Branches.	No. of Partners.	London Agents.
1	Bank of Scotland - -	1695	Edinburgh	16	Act of P.	Coutts and Co.
2	Royal Bank of Scotland - -	1727	Ditto	1	Charter	Bank of England, and ditto.
3	British Linen Company - -	1746	Ditto	27	Ditto	Smith, Payne, and Co.
4	Aberdeen Banking Company	1767	Aberdeen	6	80	Glyn and Co.
5	Aberdeen Town and Coun. Bk.	1825	Ditto	4	446	Jones, Loyd, and Co.
6	Arbroath Banking Company	1825	Arbroath	2	112	Glyn and Co.
7	Carrick and Co. or Ship Bank	1746	Glasgow	None	3	Smith, Payne, and Co.
8	Com. Bank. Comp. of Scotland	1810	Edinburgh	31	521	Jones, Loyd, and Co.
9	Commercial Banking Comp.	1778	Aberdeen	None	15	Kinloch and Sons.
10	Dundee Banking Company -	1777	Dundee	None	61	Kinloch and Sons.
11	Dundee New Bank - -	1802	Ditto	1	6	Ransom and Co.
12	Dundee Commercial Bank -	1825	Ditto	None	202	Glyn and Co.
13	Dundee Union Bank - -	1809	Ditto	4	85	Glyn and Co.
14	Falkirk Banking Company -	1787	Falkirk	1	5	Remington and Co.
15	Greenock Banking Company	1785	Greenock	3	14	Kay and Co.
16	Glasgow Banking Company -	1809	Glasgow	1	19	Ransom and Co., Glyn and Co.
17	Hunters and Co. - -	1773	Ayr	3	8	Herries and Co.
18	Leith Banking Company -	1792	Leith	4	15	Barnet and Co.
19	National Bank of Scotland	1825	Edinburgh	8	1,238	Glyn and Co.
20	Montrose Bank - -	1814	Montrose	2	97	Barclay and Co.
21	Paisley Banking Company -	1783	Paisley	4	6	Smith, Payne, and Co.
22	Paisley Union Bank - -	1788	Ditto	3	4	Glyn and Co.
23	Perth Banking Company -	1766	Perth	5	147	Barclay and Co.
24	Perth Union Bank - -	—	Ditto	—	69	Remington and Co.
25	Ramsay's, Bonar's, and Co.	1738	Edinburgh	None	8	Coutts and Co.
26	Renfrewshire Banking Comp.	1802	Greenock	5	6	Kay and Co.
27	Shetland Bank - -	—	Perwick	—	4	Barclay and Co.
28	Sir Wm. Forbes and Co. -	—	Edinburgh	—	7	Barclay & Co., Coutts & Co.
29	Stirling Banking Company -	1777	Stirling	2	7	Kinloch and Sons.
30	Thistle Bank - -	1761	Glasgow	None	6	Smith, Payne, and Co.

Private Banking Companies in Edinburgh who do not issue Notes.

	Names of Firms or Banks.	Date.	Head Office.	No. of Branches.	No. of Partners.	London Agents.
1	Messrs. Kinnear, Smith, & Co	1820	Edinburgh	None	—	Smith, Payne, and Co.
2	Robert Allan and Son - -	1776	Ditto	None	—	Bosanquet and Co.
3	James Inglis and Co. - -	—	Ditto	None	—	Bosanquet and Co.

No. II. — An Account of the Number of Licences taken out by Country Bankers in Scotland for the Years ending the 10th of October, 1824, 1825, 1826, and 1827; specifying such as have been given to Firms carrying on Business in more Places than one.

	1824.	1825.	1826.	1827.
Number of licences issued to bankers who issue notes at one place only	10	13	9	9
Ditto to bankers who issue notes at two different places	10	12	12	6
Ditto to bankers who issue notes at three different places	6	6	10	6
Ditto to bankers who issue notes at four or more places	52	52	56	60
	78	83	89	81

Certified.
Stamp Office, Edinburgh, 4th of March, 1828.

THOMAS PENDER, Compt.

No. III. — Statement of the Number of Persons convicted of Forgery of all Instruments connected with the Chartered and other Banks of Scotland; whether of Bank Notes, of Post Bills, Bills of Exchange, or otherwise, from 1791 to 1829, both inclusive; particularising the Capital Convictions upon which Execution took place, and the Cases of mitigated Punishment.

For Forgiving.	For Uttering.	Total Number Convicted.	Number were Pains of Law restricted, and Sentence short of Death pronounced.	Number on whom Capital Sentence pronounced.	Number whose Sentences were mitigated by His Majesty.		Number Executed
					Pardoned.	Commutated.	
49	150	199	472	27	2	11	16

Edinburgh,
18th of June, 1830.

Certified by

JA. ANDERSON,
Depute Clerk of Justiciary.

V. BANKS (IRISH).

"In no country, perhaps," says Sir Henry Parnell, "has the issuing of paper money been carried to such an injurious excess as in Ireland. A national bank was established in 1783, with similar privileges to those of the Bank of England, in respect to the restriction of more than 6 partners in a bank; and the injury that Ireland has sustained from the repeated failure of banks may be mainly attributed to this defective regulation. Had the trade of banking been left as free in Ireland as it is in Scotland, the want of paper money that would have arisen with the progress of trade would, in all probability, have been supplied by joint stock companies, supported with large capitals, and governed by wise and effectual rules.

"In 1797, when the Bank of England suspended its payments, the same privilege was extended to Ireland; and after this period the issues of the Bank of Ireland were rapidly increased. In 1797, the amount of the notes of the Bank of Ireland in circulation was 621,917*l*.; in 1810, 2,266,471*l*.; and in 1814, 2,986,999*l*.

"These increased issues led to corresponding increased issues by the private banks, of which the number was 50 in the year 1804. The consequence of this increase of paper was a great depreciation of it; the price of bullion and guineas rose to 10 per cent. above the mint price; and the exchange with London became as high as 18 per cent., the par being 8*½*. This unfavourable exchange was afterwards corrected; not by any reduction in the issues of the Bank of Ireland, but by the depreciation of the British currency in the year 1810, when the exchange between London and Dublin settled again at about par.

"The loss that Ireland has sustained by the failure of banks may be described in a few words. It appears by the Report of the Committee on Irish Exchanges in 1804, that there were at that time in Ireland 50 registered banks. Since that year, a great many more have been established; but *the whole have failed*, one after the other, involving the country from time to time in immense distress, with the following exceptions: — first, a few that withdrew from business; secondly, four banks in Dublin; thirdly, three at Belfast; and, lastly, one at Mallow. These eight banks, with the new Provincial Bank, and the Bank of Ireland, are the only banks now existing in Ireland.

"In 1821, in consequence of 11 banks having failed nearly at the same time, in the preceding year, in the south of Ireland, government succeeded in making an arrangement with the Bank of Ireland, by which joint stock companies were allowed to be established at a distance of 50 miles (Irish) from Dublin, and the bank was permitted to increase its capital 500,000*l*. The act of 1 & 2 Geo. 4. c. 72. was founded on this agreement.

"But ministers having omitted to repeal in this act various restrictions on the trade of banking that had been imposed by 33 Geo. 2. c. 14., no new company was formed. In 1824, a party of merchants of Belfast, wishing to establish a joint stock company, petitioned parliament for the repeal of this act of Geo. 2.; and an act was accordingly passed in that session, repealing some of the most objectionable restrictions of it (the 5 Geo. 4. c. 73.).

"In consequence of this act, the Northern Bank of Belfast was converted into a joint stock company, with a capital of 500,000*l*., and commenced business on the 1st of

January, 1825. But the remaining restrictions of 33 Geo. 2., and certain provisions contained in the new acts of 1 & 2 Geo. 3. and 5 Geo. 4., obstructed the progress of this company, and they found it necessary to apply to government to remove them; and a bill was accordingly introduced, which would have repealed all the obnoxious clauses of the 33 Geo. 2., had it not been so altered in the committee as to leave several of them in force. In 1825, the Provincial Bank of Ireland commenced business, with a capital of 2,000,000*l.*; and the Bank of Ireland has of late established branches in all the principal towns in Ireland.

"The losses that have been sustained in Ireland by abusing the power of issuing paper have been so great, that much more is necessary to be done, by way of protecting the public from future loss, than the measure proposed last session (1826) by ministers, of abolishing small notes; and the measure already adopted, of allowing joint stock companies to be established in the interior of the country. As the main source of the evil consists in the interference of the law in creating a national bank with exclusive privileges, the first step that ought to be taken for introducing a good system into Ireland is the getting rid of such a bank, and opening the trade of banking in Dublin. The next measure should be the requiring of each bank to give security for the amount of paper that is issued; for after the experience of the ignorance with which the Irish banks have conducted their business, and the derangement of the natural course of the trade by the long existence of the Bank of Ireland, it would be unwise to calculate upon a sound system of banking speedily supplanting that which has been established.

"Under the circumstances in which Ireland is placed, nothing would so much contribute to her rapid improvement in wealth, as the introducing of the Scotch plan of cash credits, and of paying interest on deposits. By cash credits, the capital which now exists would be rendered more efficient, and the paying of interest on small deposits would lead to habits of economy, and to the more rapid accumulation of new capital.

"The charter of the Bank of Ireland has still to run till the year 1838." — (*Observations on Paper Money, &c., by Sir Henry Parnell*, pp. 171—177.)

The capital of the Bank of Ireland at its establishment in 1783 amounted to 600,000*l.*; but it has been increased at various periods; and has, since 1821, amounted to 3,000,000*l.* At present, no bank having more than 6 partners can be established any where within 50 Irish miles of Dublin; nor is any such bank allowed to draw bills upon Dublin for less than 50*l.*, or at a shorter date than 6 months. This enactment seems to amount to a virtual prohibition of the drawing of such bills. The Bank of Ireland draws on London at 20 days' date. She neither grants cash credits, nor allows any interest on deposits. She discounts at the rate of 5*l.* per cent.

In 1828, the currency of Ireland was assimilated to that of Great Britain. Previously to that period, the currency of the former was 8½ per cent. less valuable than that of the latter.

Account of Bank of Ireland Notes in Circulation, including Bank Post Bills, in each Half Year, commencing with the Half Year ending 1st of January, 1797, to 1st of January, 1819, inclusive.

Years.	January 1.	July 1.	Years.	January 1.	July 1.
	£	£		£	£
1797	733,763	785,101	1809	3,002,699	3,144,677
1798	1,081,512	1,245,214	1810	3,170,064	3,171,607
1799	1,363,710	1,557,737	1811	3,331,892	3,472,781
1800	1,928,381	2,317,235	1812	3,616,476	3,763,229
1801	2,350,133	2,323,901	1813	3,957,920	4,199,474
1802	2,431,152	2,587,187	1814	4,165,906	4,281,449
1803	2,662,405	2,617,144	1815	4,528,041	4,434,455
1804	2,798,767	2,859,977	1816	4,179,549	4,193,853
1805	2,817,697	2,778,635	1817	4,277,018	4,304,040
1806	2,560,271	2,517,581	1818	4,387,155	4,413,463
1807	2,693,796	2,789,544	1819	4,477,019	
1808	2,746,717	2,798,835			

An Account of the Average Amount of Bank of Ireland Notes, including Bank Post Bills, issued during the Six Years ending with 1825.

Years.	Notes and Bills	Irish Currency.		Years.	Notes and Bills	Irish Currency.	
		£	s.			£	s.
1820	of 5 <i>l.</i> and upwards	2,894,777	5	1823	of 5 <i>l.</i> and upwards	3,528,625	7
	under 5 <i>l.</i> " "	1,314,806	15		under 5 <i>l.</i> " "	1,538,764	7
			4,209,584 0	1824	of 5 <i>l.</i> and upwards	3,890,337	8
1821	of 5 <i>l.</i> and upwards	3,501,119	11		under 5 <i>l.</i> " "	1,732,118	6
	under 5 <i>l.</i> " "	1,710,603	3				5,622,455 14
			5,211,792 14	1825	of 5 <i>l.</i> and upwards	4,446,995	0
1822	of 5 <i>l.</i> and upwards	3,618,111	1		under 5 <i>l.</i> " "	1,964,354	8
	under 5 <i>l.</i> " "	1,552,321	2				6,411,349 8
			5,170,432 3				

(*Commons Report of 1826*, p. 29.)

There is no later account of the circulation of the Bank of Ireland, or of the other Irish banks. The entire paper circulation of Ireland may now, probably, amount to between 7,000,000*l.* and 8,000,000*l.* sterling.

It appears from the statements given in the Report of the Commons' Committee of 1826, that the average value of the notes and post bills of the Bank of Ireland of 5*l*. and upwards in circulation, during the five years ending with 1825, amounted to 3,646,660*l*. Irish currency; and that the average value of the notes and post bills under 5*l*. in circulation during the same period amounted to 1,643,828*l*. Irish currency. The average value of the notes of all descriptions issued by the other banking establishments in Ireland, in 1825, amounted to 1,192,886*l*.

Provincial Bank of Ireland. — This important establishment was, as already stated, founded in 1825. Its subscribed capital consists of 2,000,000*l*., divided into 20,000 shares of 100*l*. each, of which 25 per cent., or 500,000*l*., has been paid up. Its head office is in London; and at present it has subordinate offices in Cork, Limerick, Clonmel, Londonderry, Sligo, Wexford, Waterford, Belfast, Galway, Armagh, Athlone, Coleraine, Kilkenny, Ballina, Tralee, Youghall, Enniskillen, Monaghan, Banbridge, and Ballymena. The last 5 have been opened since 1831. The entire management of the establishment is vested in the court of directors in London. The business of the branch banks is conducted, under the control of the head office, by the managers, with the advice and assistance of 2 or more gentlemen of respectability in the district, each holding 10 shares in the bank. The business consists of discounting bills; granting cash credits, after the manner of the Scotch banks; receiving deposits, on which interest, varying according to circumstances, is allowed; in drawing and giving letters of credit on other places of Ireland, Great Britain, &c.; and of other details incident to banking. It has had several pretty severe runs to sustain. In the course of a single week, in October, 1828, about 1,000,000*l*. in gold was sent from England to Ireland on account of the Provincial Bank! This prompt and ample supply effectually maintained the credit of the establishment, and did much to restore confidence.

The notes of the Provincial Bank have always been payable at the places where they are issued. The Bank of Ireland began to establish branches in 1825; but the notes issued by her branches were not, at first, payable except at the head office in Dublin. This distinction, which tended to throw the principal pressure of runs in the country on the Provincial Bank, and other private companies, was abolished by the act 9 Geo. 4. c. 81., which made it obligatory on *all* banks to pay their notes at the place of issue. Notes of the Provincial Bank are received by the Treasury in payment of taxes, in the same way as those of the Bank of Ireland; and it is the bank of government for the excise, post-office, and stamp revenues for those parts of the country beyond the exclusive privileges of the Bank of Ireland. The dividends have been at the rate of 4, 5, and, since the 25th of December, 1832, of 6 per cent. per annum. Its stock is now at a high premium, the 25*l*. paid up shares fetching 35*l*. or 36*l*.

Northern Banking Company. — This establishment has its head office in Belfast, and its branches are distributed throughout Ulster. Its capital and operations are on a much less extensive scale than those of the Provincial Bank, but in other respects they are conducted nearly in the same way.

There are very few private banking establishments at present existing in Ireland, at least compared with those in this country.

VI. BANKS (FOREIGN).

To attempt giving any detailed account of the principal foreign banks would very far exceed our limits; we shall, therefore, only notice a few of the more celebrated.

The *Bank of Venice* seems to have been the first banking establishment in Europe. It was founded so early as 1171, and subsisted till the subversion of the republic in 1797. It was essentially a deposit bank; and its bills bore at all times a premium or *agio* over the current money of the city.

The *Bank of Amsterdam* was established in 1659. It was a deposit bank; and payments were made by writing off sums from the account of one individual to those of another. According to the principles on which the bank was established, it should have had at all times in its coffers bullion equal to the full amount of the claims upon it. But the directors privately lent about 10,500,000 florins to the states of Holland and Friesland. This circumstance transpired when the French invaded Holland, and caused the ruin of the bank. — (See my edition of the *Wealth of Nations*, vol. ii. p. 333.)

The *Bank of the Netherlands* was established in 1814. It is formed on the model of the Bank of England; and was to enjoy for 25 years the exclusive privilege of issuing notes. The original capital of 5,000,000 florins was doubled in 1819. The king holds *one tenth* of the shares. The affairs of the bank are managed by a president, secretary, and 5 directors, who are chosen every 6 months, but may be indefinitely re-elected. This bank discounts bills of exchange with three responsible signatures; it takes continuations on stock, and sometimes lends on bullion at such a rate of interest and to such an extent as may be agreed upon. It occasionally, also,

makes loans on merchandise, but never at less than 5 per cent. Its notes vary from 1,000 florins to 25 florins, that is, from 83 $\frac{1}{4}$ l. to 2 $\frac{1}{4}$ l. The dividends have varied from 3 to 7 per cent. The shares are each 1,000 florins, and are at present worth 25 per cent. premium ex dividend. The responsibility of the shareholders is limited to the amount of their stock. — (*Consul's Answer to Circular Queries.*)

The *Bank of Hamburg* is a deposit bank, and its affairs are managed according to a system that insures the fullest publicity. It receives no deposits in coin, but only in bullion of a certain degree of fineness. It charges itself with the bullion at the rate of 442 schillings the mark, and issues it at the rate of 444 schillings; being a charge of $\frac{2}{3}$ ths, or nearly $\frac{1}{2}$ per cent. for its retention. It advances money on jewels to $\frac{3}{4}$ ths of their value. The city is answerable for all pledges deposited with the bank; they may be sold by auction, if they remain 1 year and 6 weeks without any interest being paid. If the value be not claimed within 3 years, it is forfeited to the poor. The Bank of Hamburg is universally admitted to be one of the best managed in Europe.

The *Bank of France* was founded in 1803. The exclusive privilege of issuing notes payable to bearer was granted to it for 40 years. The capital of the bank consisted at first of 45,000,000 fr., but it was subsequently increased to 90,000,000 fr., divided into 90,000 shares or *actions* of 1,000 fr. each. Of these shares, 67,900 are in the hands of the public; 22,100, being purchased up by the bank, form part of her capital. The notes issued by the bank are for 1,000 and 500 fr. The dividend varies from 4 to 5 per cent.; and there is, besides, a *reserve* retained from the profits, which is vested in the 5 per cents. A bonus of 200 fr. a share was paid out of this reserve to the shareholders in 1820. The reserve in possession of the bank in 1828, amounted to 6,623,000 fr. No bills are discounted that have more than 3 months to run. The customary rate of discount is 4 per cent., but it varies according to circumstances. The discounts in 1827 amounted to 621,000,000 fr. The bank is obliged to open a *compte courant* for every one who requires it; and performs services for those who have such accounts, similar to those rendered by the private banks of London to their customers. She is not allowed to charge any commission upon current accounts, so that her only remuneration arises out of the use of the money placed in her hands by the individuals whose payments she makes. This branch of the business is said not to be profitable. There are about 1,600 accounts current at the bank; and of the entire expenses of the establishment, amounting to about 900,000 fr. a year, *two thirds* are said to be incurred in this department. The bank advances money on pledges of different kinds, such as foreign coin or bullion, government or other securities, &c. It also undertakes the care of valuable articles, as plate, jewels, bills, title-deeds, &c. The charge is $\frac{1}{8}$ per cent. of the value of each deposit for every period of 6 months or under.

The administration of the bank is vested in a council general of 20 members, viz. 17 regents, and 3 censors, who are nominated by 200 of the principal proprietors. The king appoints the governor and deputy governor. The first must be possessed of 150, and the latter of 50 shares. A *compte rendu* is annually published, and a report by the censors, which together give a very full exposition of the affairs of the bank. The institution is flourishing, and enjoys unlimited credit. — (For further details with respect to the Bank of France, see *Storch, Cours d'Economie Politique*, Paris, 1823, tom. iv. pp. 168—180., and the *Comptes Rendus* of the different years.)

Banks have also been established at Berlin, Copenhagen, Vienna, and Petersburg. Those who wish for detailed information with respect to these establishments, may consult the work of M. Storch, to which we have just referred. In the 4th volume, there is an admirable account of the paper money of the different continental states. The objects we have in view will be accomplished by laying before our readers the following details with respect to the *Commercial Bank of Russia*, established in 1818: — “ This bank receives deposits in gold and silver, foreign as well as Russian coin, and in bars and ingots. It has a department for transferring the sums deposited with it, on the plan of the Hamburg Bank. It discounts bills, and lends money on deposits of merchandise of Russian produce or origin. Its capital consists of 30,000,000 of bank-note rubles. It is administered by a governor and 4 directors appointed by government, and 4 directors elected by the commercial body of Petersburg. The property in the bank is protected against all taxation, sequestration, or attachment; and it is enacted, that subjects of countries with which Russia may be at war shall be entitled at all times to receive back their deposits without any reservation. It is also declared, that at no time shall the bank be called upon for any part of its capital to assist the government. All deposits must be made for 6 months at least, and be repayable at or before that period, and not be less than 500 rubles: sums so deposited to pay $\frac{1}{4}$ per cent. The deposits, if in bars, ingots, or foreign specie, are estimated in Russian silver coin, and so registered in the attestation; and if not demanded back within 15 days of the expiration of 6 months, or the necessary premium paid for the prolongation, the owner loses the right of claiming his original deposit, and must take its estimated value in Russian silver

coin. No bills are discounted that have less than 8 days or more than 6 months to run. The rate of discount is 6 per cent. No interest is allowed on money deposited in the bank, unless notice be given that it will be allowed to lie for a year, and 3 months' notice be given of the intention to draw it out, when *six* per cent. interest is allowed." — (*Kelly's Cambist*, vol. i. p. 303.) This bank has branches at Archangel, Moscow, Odessa, Riga, &c.

The *Bank of the United States* was incorporated in 1816. Its capital is 35,000,000 dollars, divided into 350,000 shares of 100 dollars each. Seven millions were subscribed by the United States, and the remaining 28,000,000 by individuals, companies, corporations, &c. In 1832, 84,000 shares were held by foreigners. The bank issues no note for less than 5 dollars; all its notes are payable in specie on demand. It discounts bills and makes advances on bullion at the rate of 6 per cent. The management is under 25 directors; 5 of whom, being holders of stock, are annually appointed by the President of the United States. Seven directors, including the president, constitute a Board.

The principal office of the bank is in Philadelphia; but in January, 1830, it had *twenty-seven* subordinate offices, or branch banks, established in different parts of the Union. Subjoined is a statement of some of the items in the affairs of the Bank of the United States, on the 1st of April, 1830, and the 2d of November, 1832.

	1830.	1832.
Notes discounted - - - -	32,138,270·89 dol.	45,726,934·95 dol.
Domestic bills discounted - - -	10,506,882·54	16,304,498·48
Funded debt held by the bank - - -	11,122,530·90	4,747,696·45
Real estate - - - -	2,891,890·75	1,822,721·51
Funds in Europe, equal to specie - - -	2,789,498·54	2,885,016·26
Specie - - - -	9,043,748·97	8,026,055·45
Public deposits - - - -	8,905,501·87	6,957,621·54
Private deposits - - - -	7,704,256·87	7,622,898·84
Circulation - - - -	16,083,894·00	17,968,733·36

The total liabilities of the bank to the public on the 1st of November, 1832, including its notes in circulation, deposits, and debts to the holders of public funds, were 37,296,950·20 dollars; and its assets, including specie, cash in Europe, debts from individuals, banking companies, &c. were 79,593,870·97 dollars; leaving a surplus of 42,296,920·77 dollars, showing the stability of the bank to be equal to that of any institution of the sort in the world. — (*Report to Secretary of Treasury on Affairs of the Bank of the United States*, Dec. 4. 1832.) The charter of the bank expires in 1836. A bill for its renewal passed both houses of Congress in 1832, but was rejected by the President. The probability, however, seems to be, that the measure will still pass. Of its expediency no reasonable doubt can be entertained.

The establishment of the Bank of the United States has been of material service, by affording a currency of undoubted solidity, readily accepted in all parts of the Union. At the period when it was organised, nothing could be in a less satisfactory condition than the paper currency of the United States; in fact, with the exception perhaps of England and Ireland, they have suffered more than any other country from the abuse of banking. In 1814, all the banks south and west of New England stopped payment; and it appears, from the official returns, that in all, no fewer than 165 banks were in this predicament between the 1st of January, 1811, and the 1st of January, 1830! It is of importance to observe, that most of these banks were joint stock companies. At present, indeed, there are no strictly private banking companies in the United States. They are *all* incorporated by law, with a fixed capital, the shareholders being only liable in most cases, though not uniformly, to the extent of their shares. They all issue notes of 5 dollars; but the issue of notes of a lower value has been forbidden in Pennsylvania, Maryland, and Virginia. A good deal has been said in this country of the flourishing state of the New England banks, particularly those of Massachusetts, and they have been held up as a model for our imitation. But, bad as our system of country banking undoubtedly is, we should be exceedingly sorry to see any attempt made to improve it, by the adoption of even the best parts of the American system. Among other regulations, an act of the legislature of Massachusetts provides that no bank for the issue of notes can go into operation in any way, until at least half its capital stock shall be paid in gold and silver into the bank, and be actually existing in its coffers; and the cashier of every bank is bound to make specific returns once a year of its debts and assets, on being required to do so by the secretary of state. But such regulations are found, in practice, to be nearly if not wholly worthless. Instances have occurred of banks having borrowed an amount of dollars equal to half their capital, *for a single day*; and of such dollars having been examined by the commissioners appointed for that purpose, and reported by them, and *sworn by a majority of the directors* to be the first instalment paid by the stockholders of the bank, and intended

to remain in it! — (*Gouge's Paper Money and Banking in the United States*, part ii. p. 157.) We do not, of course, imagine that such disgraceful instances can be of common occurrence; but a system which permits of frauds of this sort being perpetrated under cover of authority, must be altogether vicious. The publicity, too, to which the banks are subject, is injurious rather than otherwise. They know when they are to be called upon to make their returns; and in order to render them as favourable as possible, they are in the habit, for a month or two previously, of narrowing their discounts, to the great inconvenience of those with whom they deal; and endeavour by every means in their power, through temporary loans, and all manner of devices, to swell the amount of bullion in their coffers on the day of examination. If the banks were obliged to make regular weekly or even monthly returns of their situation, they might afford some little useful information; but it is abundantly obvious, that that which is derived from the present returns must be, even when not so intended, misleading and deserving of very little attention. The truth cannot be too often repeated, that it is quite impossible ever to organise secure banks of issue, — and it is with such only that the legislature has any right to interfere, — except by obliging them to give security for their notes. Every other scheme, how carefully soever it may be devised, is sure in the end to prove nugatory and to be defeated. That part of the American system which limits the responsibility of the partners in a bank to the amount of their shares, seems to us to be in the last degree objectionable. It affords a strong temptation to the commission of fraud, and we have yet to learn that it possesses a single countervailing advantage. We have been assured by those well acquainted with the facts, that it has been productive of the most mischievous consequences. Six of the Massachusetts banks, having, or professing to have, a capital of 800,000 dollars, failed between the 1st of January, 1811, and the 1st of July, 1830.

We subjoin an official abstract of the state of the 84 banks existing in Massachusetts on the first Saturday of August, 1832.

Abstract Account of the Massachusetts Banks.

	Dollars.		Dollars.
Capital stock paid in - - -	24,520,200-00	Bills of banks in this State - -	1,027,362-03
Bills in circulation - - -	7,122,856-00	Bills of banks elsewhere - -	174,568-62
Nett profits on hand - - -	1,031,900-16	Balances due from other banks -	2,307,784-26
Balances due to other banks -	1,993,904-15	Due to the banks, excepting bal-	38,889,727-24
Cash deposited, &c., not bearing interest - - -	2,938,970-33	ances - - -	
Cash deposited, bearing interest -	6,268,584-61	Total resources of the banks -	44,042,006-54
Due from the banks - - -	43,996,900-00	Amount of last dividend - -	689,275-00
Gold, silver, &c. in banks - - -	902,205-78	— reserved profits - - -	46,708-74
Real estate - - -	738,612-64	Debts secured by pledge of stock -	944,761-73
		— due, and considered doubtful	211,914-78

Rate of dividend on amount of capital of the banks, as existing when dividend was made, 3.125 per cent.

Mr. Gallatin has given the following account of the number and capital of the banking establishments existing in the United States on the 1st of January, 1830: —

States.	Number of Banks.	Capital.	States.	Number of Banks.	Capital.
		Dollars.			Dollars.
Massachusetts - - -	66	20,420,000	North Carolina - - -	9	3,195,000
Maine - - -	18	2,050,000	South Carolina - - -	5	4,631,000
New Hampshire - - -	18	1,791,670	Georgia - - -	9	4,203,029
Vermont - - -	10	432,625	Louisiana - - -	4	5,665,980
Rhode Island - - -	47	6,118,397	Alabama - - -	2	643,503
Connecticut - - -	13	4,485,177	Mississippi - - -	1	950,600
New York - - -	37	20,083,353	Tennessee - - -	1	737,817
New Jersey - - -	18	2,017,009	Ohio - - -	11	1,454,386
Pennsylvania - - -	33	14,609,963	Michigan - - -	1	10,000
Delaware - - -	4	830,000	Florida - - -	1	75,000
Maryland - - -	13	6,250,495	Delaware - - -	2	
District of Columbia -	9	3,875,794			
Virginia - - -	4	5,571,100	Total - - -	330	110,101,898

For further information with respect to the banks of the United States, see the Report, 12th of February, 1820, of the Secretary of the Treasury (W. H. Crawford, Esq.) to Congress; the pamphlet of Albert Gallatin, Esq. on the Currency and Banking System of the United States, Philadelphia, 1831; *Gouge's Account of Paper Money and Banking in the United States*, &c. And for further details as to foreign banks, see BORDEAUX, CALCUTTA, CHRISTIANIA, COPENHAGEN, NAPLES, &c.

VII. BANKS FOR SAVINGS,

Are banks established for the receipt of small sums deposited by the poorer class of persons, and for the accumulation of such sums at compound interest. They are managed by individuals, who derive no benefit whatever from the deposits. All monies paid into any Savings Bank established according to the provisions of the act 9 Geo. 4. c. 92., are

ordered to be paid into the Banks of England and Ireland, and vested in Bank annuities or Exchequer bills. The interest payable to depositors is not to exceed $2\frac{1}{4}d.$ per cent. *per diem*, or $3l. 8s. 5\frac{1}{4}d.$ per cent. *per annum*. No depositor can contribute more than $30l.$, exclusive of compound interest, to a Savings Bank in any one year; and the total deposits to be received from any one individual are not to exceed $150l.$; and whenever the deposits, and compound interest accruing upon them, standing in the name of any one individual, shall amount to $200l.$, no interest shall be payable upon such deposit so long as it shall amount to $200l.$ Since the establishment of this system in 1817, down to January, 1831, the sums received from depositors, and the interest accruing upon them, amounted to $20,760,228l.$, of which the depositors had received, in principal and interest, $5,648,838l.$; leaving, at the period in question, a balance due to the depositors of $15,111,890l.$ The commissioners for the reduction of the national debt have the disposal of the sums vested in the public funds on account of Savings Banks.

The principle and object of these institutions cannot be too highly commended. In the metropolis, and many other parts of England, public banks do not receive small deposits, and upon none do they pay any interest. And even in Scotland, where the public banks allow interest upon deposits, they do not generally receive less than $10l.$ But few poor persons are able to save so large a sum, except by a lengthened course of economy. The truth, therefore, is, that until Savings Banks were established, the poor were every where without the means of securely and profitably investing those small sums they are not unfrequently in a condition to save; and were consequently led, from the difficulty of disposing of them, to neglect opportunities for making savings, or if they did make them, were tempted, by the offer of high interest, to lend them to persons of doubtful characters and desperate fortunes, by whom they were, for the most part, squandered. Under such circumstances, it is plain that nothing could be more important, in the view of diffusing habits of forethought and economy amongst the labouring classes, than the establishment of Savings Banks, where the smallest sums are placed in perfect safety, are accumulated at compound interest, and are paid, with their accumulations, the moment they are demanded by the depositors. The system is yet only in its infancy; but the magnitude of the deposits already received, sets its powerful and salutary operation in a very striking point of view.

We subjoin a copy of the rules of the St. Pancras Savings Bank, which may be taken as a model for similar institutions, inasmuch as they have been drawn up with great care, and closely correspond with the provisions in the act 9 Geo. 4. c. 92.

1. *Management.* — This Bank is under the management of a president, vice-presidents, trustees, and not less than fifty managers, none of whom are permitted to derive any benefit whatsoever, directly or indirectly, from the deposits received, or the produce thereof. One or more of the managers attend when the Bank is open for business.

2. *Superintending Committee.* — A committee of not less than ten managers, three of whom form a quorum, is empowered to superintend, manage, and conduct the general business of this Bank; to add to their number from among the managers; to fill up vacancies in their own body, and to appoint a treasurer or treasurers, agent or agents, auditors, an actuary and clerks, and other officers and servants, and to withdraw any such appointments, and to appoint others, should it be considered necessary so to do. — The proceedings of this committee are regularly laid before the general meetings of the Bank.

3. *Elections.* — The superintending committee is empowered to add to the number of managers, until they amount to one hundred and twenty, exclusively of the president, vice-presidents, and trustees. And any vacancies of president, vice-presidents, and trustees, are to be filled up at a general meeting.

4. *General Meetings.* — A general meeting of the president, vice-presidents, trustees, and managers of this Bank shall be held once a year, in the month of February. The superintending committee shall lay before every such meeting a report of the transactions of the bank, and state of the accounts. The superintending committee for the succeeding year shall be elected at such general meeting; and failing such election, the former committee shall be considered as reappointed.

5. *Special Meetings.* — The superintending committee are authorised to call special general meetings when they think proper; and also, on the requisition of any ten managers, delivered in writing to the actuary, or to the manager in attendance at the Bank; and of such meeting seven days' notice shall be given.

6. *Liability of Trustees, Managers, Officers, &c.* — No trustee or manager shall be personally liable except for his own acts and deeds, nor for any thing done by him in virtue of his office, except where he shall be guilty of wilful neglect or default; but the treasurer or treasurers, the actuary, and every officer intrusted with the receipt or custody of any sum of money deposited for the purposes of this Institution, and every officer, or other person, receiving salary or allowance for their services from the funds thereof, shall give good and sufficient security, by bond or bonds, to the clerk of the peace of the county of Middlesex, for the just and faithful execution of such office or trust.

7. *Investment and Limitation of Deposits.* — Deposits of not less than *one shilling*, and not exceeding *thirty pounds* in the whole, exclusive of compound interest, from any one depositor, or trustee of a depositor, during each and every year ending on the 20th of November, will be received and invested, pursuant to 9 Geo. 4. c. 92. s. 11., until the same shall amount to *one hundred and fifty pounds* in the whole; and when the principal and interest together shall amount to *two hundred pounds*, then no interest will be payable on such deposit, so long as it shall continue to amount to that sum. But depositors, whose accounts amounted to, or exceeded, *two hundred pounds*, at the passing of the said act, on the 26th of July, 1828, will continue to be entitled to interest and compound interest thereon.

8. *Interest to be allowed to Depositors.* — In conformity with the 24th clause of the 9 Geo. 4. c. 92., an interest at the rate of $2\frac{1}{4}d.$ per cent. per day, being $3l. 8s. 5\frac{1}{4}d.$ per cent. per annum (*the full amount authorised by the said act*), will be allowed to depositors, and placed to their accounts as a cash deposit, in the month of November in each year. Depositors demanding payment of the whole amount of their deposits in this Bank, will be allowed the interest due on such deposits up to the day on which notice of withdrawing shall be given, but no interest will be allowed, in any case, on the fractional parts of a pound sterling.

9. *Description and Declaration.* — Every person desirous of making any deposit in this Bank, shall, at

the time of making their first deposit, and at such other times as they shall be required so to do, declare their residence, occupation, profession, or calling, and sign (either by themselves, or, in case of infants under the age of seven years, by some person or persons to be approved of by the trustees or managers, or their officer), a declaration that they are not directly or indirectly entitled to any deposit in, or benefit from, the funds of any other Savings Bank in England or Ireland, nor to any sum or sums standing in the name or names of any other person or persons in the books of this Bank. And in case any such declaration shall not be true, every such person (or the person on whose behalf such declaration may have been signed) shall forfeit and lose all right and title to such deposits, and the trustees and managers shall cause the sum or sums so forfeited to be paid to the commissioners for the reduction of the national debt; but no depositor shall be subject or liable to any such forfeiture, on account of being a trustee on behalf of others, or of being interested in the funds of any Friendly Society legally established.

10. *Trustees on Behalf of others.*—Persons may act as trustees for depositors, whether such persons are themselves depositors in any Savings Bank or not, provided that such trustee or trustees shall make such declaration on behalf of such depositor or depositors, and be subject to the like conditions in every respect, as are required in the case of persons making deposits on their own account, and the receipt and receipts of such trustee or trustees, or the survivor of them, or the executors or administrators of any sole trustee, or surviving trustee, with or without (as may be required by the managers) the receipt of the person on whose account such sum may have been deposited, shall be a good and valid discharge to the trustees and managers of the Institution.

11. *Minors.*—Deposits are received from, or for the benefit of, minors, and are subject to the same regulations as the deposits of persons of 21 years of age and upwards.

12. *Friendly and Charitable Societies.*—Friendly Societies, legally established previous to the 28th of July, 1838, may deposit their funds through their treasurer, steward, or other officer or officers, without any limitation as to the amount. But Friendly Societies formed and enrolled after that date, are not permitted to make deposits exceeding the sum of 300*l.*, principal and interest included; and no interest will be payable thereon, whenever the same shall amount to, or continue at, the said sum of 300*l.* or upwards.

Deposits are received from the trustees or treasurers of Charitable Societies, not exceeding 100*l.* per annum, provided the amount shall not at any time exceed the sum of 300*l.*, exclusive of interest.

13. *Deposits of Persons unable to attend.*—Forms are given at the office, enabling persons to become depositors who are unable to attend personally; and those who have previously made a deposit, may send additional sums, *together with their book*, by any other person.

14. *Depositors' Book.*—The deposits are entered in the books of the Bank at the time they are made, and the depositor receives a book with a corresponding entry therein; which book must be brought to the office every time that any further sum is deposited, also when notice is given for withdrawing money, and at the time the repayment is to be made, so that the transactions may be duly entered therein.

15. *Withdrawing Deposits.*—Depositors may receive the whole or any part of their deposits on any day appointed by the managers, not exceeding *fourteen* days after notice has been given for that purpose; but such deposits can only be repaid to the depositor personally, or to the bearer of an order under the hand of the depositor, signed in the presence of either the minister or a churchwarden of the parish in which the depositor resides, of a justice of the peace, or of a manager of this Bank.

☞ *The Depositor's Book must always be produced when notice of withdrawing is given.*

16. *Money withdrawn may be re-deposited.*—Depositors may withdraw any sum or sums of money, and re-deposit the same at any time or times within any one year, reckoning from the 20th day of November, provided such sum or sums of money re-deposited, and any previous deposit or deposits which may have been made by such depositor in the course of the year, taken together, shall not exceed, at any time in such year, the sum of 30*l.*, additional principal money bearing interest.

17. *Return or Refusal of Deposits.*—This Bank is at liberty to return the amount of the deposits to all or any of the depositors, and may refuse to receive deposits in any case, where it shall be deemed expedient so to do.

18. *Deposits of a deceased Depositor exceeding Fifty Pounds.*—In case of the death of any depositor in this Bank, whose deposits, and the interest thereon, shall exceed in the whole the sum of *fifty pounds*, the same shall only be paid to the executor or executors, administrator or administrators, on the production of the probate of the will, or letters of administration.

19. *Deposits of a deceased Depositor not exceeding Fifty Pounds.*—In case a depositor in this Bank shall die, whose deposits, including interest thereon, shall not exceed the sum of *fifty pounds*, and that the trustees or managers shall be satisfied that no will was made and left, and that no letters of administration will be taken out, they shall be at liberty to pay the same to the relatives or friends of the deceased, or any or either of them, or according to the statute of distribution, or require the production of letters of administration, at their discretion. And the Bank shall be indemnified by any such payments from all and every claim in respect thereof by any person whatsoever.

20. *Certificate.*—In all cases wherein certificates shall be required of the amount of deposits in this Bank belonging to depositors therein, for the purpose of obtaining, free of stamp duties, a probate of will, or letters of administration, such certificate shall be signed by a manager, and countersigned by the actuary for the time being, as a true extract from the Ledger of the Institution.

21. *Arbitration of Differences.*—In case any dispute shall arise between the trustees or managers of this Bank, or any person or persons acting under them, and any individual depositor therein, or any trustee of a depositor, or any person claiming to be such executor, administrator, or next of kin, then, and in every such case, the matter so in dispute shall be referred to the barrister at law appointed by the commissioners for the reduction of the national debt, under the authority of the 9 Geo. 4. c. 92. s. 45; and whatever award, order, or determination shall be made by the said barrister, shall be binding and conclusive upon all parties, and shall be final, to all intents and purposes, without any appeal.

Purchase of Government Annuities by Depositors in Savings Banks.—The act 2 & 3 Will. 4. c. 14. enables depositors in Savings Banks and others to purchase government annuities for life or for years, and either immediate or deferred. At present these annuities are limited to 20*l.* a year. The money advanced is returnable in case the contracting party does not live to the age at which the annuity is to become payable, or is unable to continue the monthly or annual instalments. That this measure was benevolently intended, and that it may be productive of advantage to many individuals, cannot be doubted; but we look upon all attempts, and particularly those made by government, to get individuals to exchange capital for annuities, as radically objectionable; and as being subversive of principles which ought to be strengthened rather than weakened. — (See FUNDS.)

Summary of Savings Banks, &c. in England, Wales, and Ireland, November, 1832.

In England there were, on the 10th of November, 1832, 384 Savings Banks: of these, 7 have made no return, the remaining Banks contain,				In Wales there were on the 10th of November, 1832, 22 Savings Banks: 1 has made no return; the remaining Banks contain,			
Depositors.			Amount.	Depositors.			Amount.
£	No.	£		No.	£		
Under 20 - - - -	195,035	1,410,792		Depositors - - - -	15,274	322,573	
— 50 - - - -	102,536	3,146,753		Friendly Societies - - - -	167	23,385	
— 100 - - - -	47,903	3,235,083		Charitable ditto - - - -	53	3,836	
— 150 - - - -	17,031	2,042,425		Accounts - - - -	10,544	349,794	
— 200 - - - -	7,908	1,338,233		Average amount of each deposit in Wales, 31l.			
Above 200 - - - -	3,756	930,953		In Ireland there were, on the 10th of November, 1832, 77 Savings Banks: 7 have made no return; the remaining Banks contain,			
	374,169	12,161,607*		Depositors.			Amount.
Friendly Societies - - - -	4,162	623,273		No.	£		
Charitable ditto - - - -	1,996	131,148		Depositors - - - -	37,898	1,004,189	
Accounts - - - -	380,327	12,916,028		Friendly Societies - - - -	234	10,609	
Average amount of each deposit in England, 32l.				Charitable ditto - - - -	347	31,027	
* This is the amount given in the table whence this abstract has been taken, but it does not quite agree with the items.				Accounts - - - -	38,479	1,045,825	
				Average amount of each deposit in Ireland, 26l.			

Grand Total in England, Wales, and Ireland, on the 10th of November, 1832.

Savings Banks.	Accounts.	Amount.	Average Amount of each Deposit.
483	429,400	£ 14,311,647	£ 30

(From the Statistical Table compiled by John Tidd Pratt, Esq.)

BANGKOK, the capital of the kingdom of Siam, situated about 20 miles from the sea, on both sides of the river Menam, but chiefly on its left or eastern bank, in lat. $13^{\circ} 40'$ N., long. $101^{\circ} 10'$ E. The Menam opens in the centre nearly of the bottom of the Gulf of Siam. There is a bar at its mouth, consisting, for the most part, of a mud flat 10 miles in depth. The outer edge of this flat, which is little more than 200 yards broad, is sandy and of harder materials than the inner part; which is so soft, that when a ship grounds on it during the ebb, she often sinks 5 feet in the mud and clay, which supports her upright, so that she is but little inconvenienced. The highest water on the bar of the Menam, from February to September, is about $13\frac{1}{2}$ feet; and in the remaining 4 months, somewhat more than 14 feet,—a difference probably produced by the accumulation of water at the head of the bay after the south-west monsoon, and by the heavy floods of the rainy season. On account of the deficiency of water on the bar, vessels sent to Bangkok had better, perhaps, not exceed 200 or 250 tons burden. In all other respects, the river is extremely safe and commodious. Its mouth is no sooner approached, than it deepens gradually; and at Paknam, two miles up, there are 6 and 7 fathoms water. This depth increases as you ascend, and at Bangkok is not less than 9 fathoms. The only danger is, or rather was, a sand bank off Paknam, bare at low water; but on this a fort or battery has been erected within the last few years, affording at all times a distinct beacon. The channel of the river is so equal, that a ship may range from one side to another, approaching the banks so closely that her yards may literally overhang them. The navigation is said to be equally safe all the way up to the old capital of Yuthia, 80 miles from the mouth of the river.

The city of Bangkok extends along the banks of the Menam to the distance of about $2\frac{1}{2}$ miles; but is of no great breadth, probably not exceeding $1\frac{1}{2}$ mile. On the left bank there is a long street or row of floating houses; each house or shop, for they are in general both, consisting of a distinct vessel, which may be moored any where along the banks. Besides the principal river, which at the city is about a quarter of a mile broad, the country is intersected by a great number of tributary streams and canals, so that almost all intercourse at Bangkok is by water. The population has been computed at 50,000 or 60,000, half of whom are Chinese settlers.

The total area of the kingdom of Siam has been estimated at 190,000 square miles, and the population at only 2,790,500, principally resident in the rich valley of the Menam. Of the entire population, it is supposed that not less than 440,000 are Chinese. The common necessities of life at Bangkok are exceedingly cheap. A cwt. of rice may always be had for 2s. and very often for 1s. Other necessities, such as salt, palm-sugar, spices, vegetables, fish, and even flesh, are proportionally cheap. The price of good pork, for example, is $2\frac{1}{2}d.$ per lb. A duck may be had for 7d. and a fowl for 3d. The neighbourhood of Bangkok is one of the most productive places in the world for fine

fruits; for here are assembled, and to be had in the greatest perfection and abundance, the orange and lichi of China, the mangoe of Hindostan, and the mangostein, durian, and shaddock of the Malay countries.

Monies, Weights, and Measures. — Gold and copper are not used as money in Siam, and the currency consists only of cowrie shells and silver. The denominations are as follow: — 200 bia or cowries make 1 p'hai-nung; 2 p'hai-nungs, 1 sing-p'hai; 2 sing-p'hais, 1 fuang; 2 fuangs, 1 salung; 4 salungs, 1 bat or tical; 80 ticals, 1 cattie; 100 catties, 1 peul.

The standard coin is the bat, which Europeans have called a tical; but there are also coins, though less frequently, of the lower denominations. These are of a rude and peculiar form. They are, in fact, nothing more than small bits of a silver bar bent, and the ends beaten together. They are impressed with two or three small stamps, not covering the whole surface of the coin. The cattie and picul are, or course, only used in speaking of large sums of money. Gold and silver are weighed by small weights, which have the same denominations as the coins. The p'hai-nung, the lowest of these, is in this case subdivided into 32 sagas, or red beans, the *Abrus precatorius* of botanists.

The bat, or tical, was assayed at the mint of Calcutta; it was found to weigh 236 grains; its standard, however, was uncertain, and the value of different specimens varied from 1 rupee 3 anas and 3 pice, to 1 rupee 3 anas and 7 pice. The value, therefore, in sterling money, is about 2s. 6d., and it is so considered.

In respect to ordinary measures, the Siamese cattie is double the weight of the Chinese cattie, which, as is well known, is equal to 13 lb. avoirdupois. The picul, however, is of the same weight, consisting in the one case of 60 catties only, and in the other of 100. In weighing rice and salt, a large measure is used, consisting, in respect to the first of 22 piculs, and of the last of 25 piculs. Rice is also measured by the basket, of which 100 go to the large measure above-mentioned.

The long measures are as follow: — 12 finger breadths make 1 span; 2 spans, 1 cubit; 4 cubits, 1 fathom; 20 fathoms, 1 sen; and 100 sen, 1 yuta, or, as it is more commonly pronounced by the Siamese, yut. The fathom is the measure of most frequent use, and the Siamese have a pole of this length divided into its fractional parts. This, as nearly as can be ascertained, is equal to about 6 feet 6 inches. The sen appears to be also used in the admeasurement of land, and to be the name of a square measure of 20 fathoms to the side.

Port Regulations and Duties. — As soon as a European ship reaches the bar of Siam, she must, according to the regulations of the country, communicate with the chief of the village of Paknam, at the mouth of the Menam, and from him obtain a pilot. At Paknam, the rule is to land ammunition, cannon, and small arms; but this regulation is not very rigidly insisted on. The duties and other imposts levied on external trade are somewhat complex, and differ in some degree according to the class of vessels subjected to them, and which consist of junks carrying on trade with China Proper, junks of the island of Hai-nan, junks trading to the Malay islands, and European shipping. The imposts consist of a duty on the measurement or dimensions of the vessel; an *ad valorem* duty upon imports; and a rated tariff in most cases, with an *ad valorem* duty in a few, on exports. The first-named class of vessels, viz. the large junks trading with the principal ports of China, pay no measurement or import duties, because these are vessels belonging to the king, or to the princes, or courtiers, licensed to engage freely in this branch of trade. The Hai-nan junks pay 40 ticals per Siamese fathom, on the extreme breadth of the vessel. The junks trading to the Malay countries, in lieu of measurement duty, pay 130 ticals each, without regard to size. Neither of these vessels pay import duties. The measurement duties on European vessels are estimated at 118 ticals per fathom, besides an inconsiderable impost in the form of an anchorage fee. The cargoes of these alone pay an import duty, which is reckoned at 8 per cent. *ad valorem*, levied in kind.

The tariff on exports consists of specific duties, of which the following are specimens: —

	per picul	2 ticals.
Ivory	-	-
Stick lac	-	-
Sugar, if exported under a European flag	-	1 1/2
Ditto — an Indian flag	-	1
Cotton wool	-	1 1/2

Trade. — The foreign trade of Siam is conducted with China, Cochin China, Cambodia, and Tonquin, Java, Singapore, and the other British ports within the Straits of Malacca, with an occasional intercourse with Bombay and Surat, England and America. The most important branch of the foreign trade is that with China. This is wholly carried on in vessels of Chinese form, navigated by Chinese, but the greater portion of them are built in Siam. The whole of the Chinese trade centres in Bangkok, with the exception of a few junks, which trade to Sungora and Ligor. The ports of China which carry on trade with Siam are, Canton, Kiang-mui, and Changlim, in the province of Quantong; Amoi, or Enwi, in Fokien; Limpo, or Nimpo, in Chekiang; with Siang-hai, and Saochen, in Kiang-nan; besides several ports of the great island Hai-nan. These junks are expected in Siam in the following order; — those of the island of Hai-nan usually arrive in January; and those from the provinces of Canton, Fokien, and Chekiang, in the latter end of February, and down to the beginning of April. They all sail from the Menam in the months of June and July, when the south-west monsoon is at its height, and, of course, there is but one voyage performed yearly. The imports from China are very numerous, consisting of what are called in commercial language "assorted cargoes." The following is a list of the principal commodities: — Coarse earthenware and porcelain, spelter, quicksilver, tea, lacksoy (vermicelli), dried fruits, raw silk, crapes, satins, and other silk fabrics, nankeens, shoes, fans, umbrellas, writing paper, sacrificial paper, incense rods, and many other minor articles. Not the least valuable part of the importations are immigrants.

The exports from Siam are also very various, but the following list comprehends the most considerable: — Black pepper, sugar, tin, cardamoms, eagle-wood, sapan-wood, red mangrove bark, rose-wood for furniture and cabinet work, cotton, ivory, stick lac, rice, areca nuts, salt fish; the hides and skins of oxen, buffaloes, elephants, rhinoceroses, deer, tigers, leopards, otters, civet cats, and pangolins; of snakes, and rays, with the belly-shell of a species of land tortoise; the horns of the buffalo, ox, deer, and rhinoceros; the bones of the ox, buffalo, elephant, rhinoceros, and tiger; dried deer's sinews; the feathers of the pelican, of several species of storks, of the peacock and kingfisher, &c.; and, finally,

esulent swallows' nests. The tonnage carrying on the China trade amounts in all to probably about 130 junks in number, a few of which are of 1,000 tons burden, and the whole shipping is not short of 35,000 tons.

The trade with the different countries of the Malay Archipelago forms the next most important branch of the Siamese commerce, and the only one respecting which it can be necessary to give any particulars in this place. It is conducted with the following ports: — Patani, Kalantan, Tringano, Pahang, Rhio, Singapore, Malacca, Penang, Batavia, Samarang, Cheribon, Palembang, and Pontianak. In this intercourse, the staple exports of Siam are sugar, salt, oil, and rice; to which may be added the minor articles of stick lac, iron pans, coarse earthenware, hogs' lard, &c. The returns are British and Indian piece goods, opium, with a little glass ware, and some British woollens from the European settlements, with commodities suited for the Chinese market, such as pepper, tin, dragon's blood, rattans, biche-de-mer, esulent swallows' nests, and Malay camphor from the native ports.

The following are believed to be the quantities of the two greatest staple articles of Siamese export; viz. clayed sugar, 10,000 tons; black pepper, 3,525 tons.

[We are indebted for this, as we have been for many other excellent communications, to our esteemed friend, John Crawford, Esq., who ascertained the particulars on the spot.]

BANKRUPT AND BANKRUPTCY. In the general sense of the term, bankrupt is equivalent to insolvent, and is applied to designate any individual unable to pay his debts. But in the law of England bankrupts form that particular class of insolvents who are engaged in trade, or who "seek their living by buying and selling," and who are declared, upon the oath of one or more of their creditors, to have committed what the law has defined to be an *act of bankruptcy*. At present, however, we shall merely lay before the reader a few observations with respect to the principles and leading provisions embodied in the law as to bankruptcy and insolvency; referring the reader to the article **INSOLVENCY AND BANKRUPTCY**, for a detailed statement of these and the other provisions in that law.

"All classes of individuals, even those who have least to do with industrious undertakings, are exposed to vicissitudes and misfortunes, the occurrence of which may render them incapable of making good the engagements into which they have entered, and render them bankrupt or insolvent. But though bankruptcy is most frequently, perhaps, produced by uncontrollable causes, it is frequently also produced by the thoughtlessness of individuals, or by their repugnance to make those retrenchments which the state of their affairs demands; and sometimes also by fraud or bad faith. Hence it is, that the laws with respect to bankruptcy occupy a prominent place in the judicial system of every state in which commerce has made any progress, and credit been introduced. They differ exceedingly in different countries and stages of society; and it must be acknowledged that they present very many difficulties, and that it is not possible, perhaps, to suggest any system against which pretty plausible objections may not be made.

"The execrable atrocity of the early Roman laws with respect to bankruptcy is well known. According to the usual interpretation of the law of the twelve tables, which Cicero has so much eulogised*, the creditors of an insolvent debtor might, after some preliminary formalities, cut his body to pieces, each of them taking a share proportioned to the amount of his debt; and those who did not choose to resort to this horrible extremity, were authorised to subject the debtor to chains, stripes, and hard labour; or to sell him, his wife, and children, to perpetual foreign slavery *trans Tyberim*! This law, and the law giving fathers the power of inflicting capital punishments on their children, strikingly illustrate the ferocious and sanguinary character of the early Romans.

"There is reason to think, from the silence of historians on the subject, that no unfortunate debtor ever actually felt the utmost severity of this barbarous sentence; but the history of the republic is full of accounts of popular commotions, some of which led to very important changes, that were occasioned by the exercise of the power given to creditors of enslaving their debtors, and subjecting them to corporal punishments. The law, however, continued in this state till the year of Rome 427, 120 years after the promulgation of the twelve tables, when it was repealed. It was then enacted, that the persons of debtors should cease to be at the disposal of their creditors, and that the latter should merely be authorised to seize upon the debtor's goods, and sell them by auction in satisfaction of their claims. In the subsequent stages of Roman jurisprudence, further changes were made, which seem generally to have leaned to the side of the debtor; and it was ultimately ruled, that an individual who had become insolvent without having committed any fraud, should, upon making a *cessio bonorum*, or a surrender of his entire

* *Fremant omnes, licet! dicam quod sentio; bibliothecas, mehercule, omnium philosophorum unus mihi videtur duodecim tabularum libellus; siquis legum fontes et capita viderit et autoritatis pondere et utilitatis ubertate superare. — De Oratore, lib. i.*

property to his creditors, be entitled to an exemption from all personal penalties.— (*Terasson, Histoire de la Jurisprudence Romaine*, p. 117.)

“The law of England distinguishes between the insolvency of persons engaged in trade, and that of others. The former can alone be made bankrupts, and are dealt with in a comparatively lenient manner. ‘The law,’ says Blackstone, ‘is cautious of encouraging prodigality and extravagance by indulgence to debtors; and therefore it allows the benefit of the laws of bankruptcy to none but actual traders, since that set of men are, generally speaking, the only persons liable to accidental losses, and to an inability of paying their debts without any fault of their own. If persons in other situations of life run in debt without the power of payment, they must take the consequences of their own indiscretion, even though they meet with sudden accidents that may reduce their fortunes; for the law holds it to be an unjustifiable practice for any person but a trader to encumber himself with debts of any considerable value. If a gentleman, or one in a liberal profession, at the time of contracting his debts has a sufficient fund to pay them, the delay of payment is a species of dishonesty, and a temporary injustice to his creditors; and if at such time he has no sufficient fund, the dishonesty and injustice are the greater: he cannot, therefore, murmur if he suffer the punishment he has voluntarily drawn upon himself. But in mercantile transactions the case is far otherwise; trade cannot be carried on without mutual credit on both sides: the contracting of debts is here not only justifiable, but necessary; and if, by accidental calamities, as by the loss of a ship in a tempest, the failure of brother traders, or by the nonpayment of persons out of trade, a merchant or trader becomes incapable of discharging his own debts, it is his misfortune and not his fault. To the misfortunes, therefore, of debtors, the law has given a compassionate remedy, but denied it to their faults; since at the same time that it provides for the security of commerce, by enacting that every considerable trader may be declared a bankrupt, for the benefit of his creditors as well as himself, it has also, to discourage extravagance, declared that no one shall be capable of being made a bankrupt but only a trader, nor capable of receiving the full benefit of the statutes but only an *industrious* trader.’— (*Commentaries*, book ii. cap. 31.)

“After the various proceedings with respect to bankruptcy have been gone through, if nothing be discovered to impeach the honesty of the debtor, he is allowed a certificate or discharge, provided *three out of five* of his creditors both in number and value agree to sign it. The bankrupt is then entitled to a reasonable allowance out of his effects; which is however, made to depend partly on the magnitude of his dividend. Thus, if his effects will not pay half his debts, or 10s. in the pound, he is left to the discretion of the commissioners and assignees, to have a competent sum allowed him, not exceeding 3 per cent. upon his estate, or 300*l.* in all; but if his estate pay 10s. in the pound, he is to be allowed 5 per cent., provided such allowance do not exceed 400*l.*; 12s. 6*d.* then 7½ per cent. under a limitation as before of its not exceeding 500*l.*; and if 15s. in the pound, then the bankrupt shall be allowed 10 per cent. upon his estate, provided it do not exceed 600*l.*

“According to our present law, when a person not a trader becomes insolvent, he may, after being actually imprisoned at the suit of some of his creditors for fourteen days, present a petition to the court to be relieved; and upon surrendering his entire property, he is, unless something fraudulent be established against him, entitled to a discharge. While, however, the certificate given to the bankrupt relieves him from all future claims on account of debts contracted previously to his bankruptcy, the discharge given to an insolvent only relieves him from imprisonment; in the event of his afterwards accumulating any property, it may be seized in payment of the debts contracted anterior to his insolvency. This principle was recognised in the *cessio bonorum* of the Romans, of which the insolvent act is nearly a copy.

“It may be questioned, however, notwithstanding what Blackstone has stated, whether there be any good ground for making a distinction between the insolvency of traders and other individuals. There are very few trades so hazardous as that of a farmer, and yet should he become insolvent, he is not entitled to the same privileges he would have enjoyed had he been the keeper of an inn, or a commission agent! The injustice of this distinction is obvious; but, without dwelling upon it, it seems pretty clear that certificates should be granted indiscriminately to all honest debtors. Being relieved from all concern as to his previous incumbrances, an insolvent who has obtained a certificate is prompted to exert himself vigorously in future, at the same time that his friends are not deterred from coming forward to his assistance. But when an insolvent continues liable to his previous debts, no one, however favourably disposed, can venture to aid him with a loan; and he is discouraged, even if he had means, from attempting to earn any thing more than a bare livelihood; so that, while creditors do not, in one case out of a hundred, gain the smallest sum by this constant liability of the insolvent, his energies and usefulness are for ever paralysed.

“The policy of imprisoning for debt seems also exceedingly questionable. Notwith-

standing the deference due to the great authorities who have vindicated this practice, I confess I am unable to discover any thing very cogent in the reasonings advanced in its favour. Provided a person in insolvent circumstances intimate his situation to his creditors, and offer to make a voluntary surrender of his property to them, he has, as it appears to me, done all that should be required of him, and ought not to undergo any imprisonment. If he had deceived his creditors by false representations, or if he conceal or fraudulently convey away any part of his property, he should of course be subjected to the pains and penalties attached to swindling; but when such practices are not alleged, or cannot be proved, sound policy, I apprehend, would dictate that creditors ought to have no power over the persons of their debtors, and that they should be entitled only to their effects. The maxim, *carcer non solvit*, is not more trite than true. It is said, that the fear of imprisonment operates as a check to prevent persons from getting into debt; and so no doubt it does. But then it must, on the other hand, be borne in mind, that the power to imprison tempts individuals to trust to its influence to enforce payment of their claims, and makes them less cautious in their inquiries as to the condition and circumstances of those to whom they give credit. The carelessness of tradesmen, and their extreme earnestness to obtain custom, are, more than any thing else, the great causes of insolvency; and the power of imprisoning merely tends to foster and encourage these habits. If a tradesman trust an individual with a loan of money or goods, which he is unable to pay, he has made a bad speculation. But why ought he, because he has done so, to be allowed to arrest the debtor's person? If he wished to have perfect security, he either should not have dealt with him at all, or dealt with him only for ready money: such transactions are, on the part of tradesmen, perfectly voluntary; and if they place undue confidence in a debtor who has not misled them by erroneous representations of his affairs, they have themselves only to blame.

"It would really, therefore, as it appears to us, be for the advantage of creditors, were all penal proceedings against the persons of honest debtors abolished. The dependence placed on their efficacy is deceitful. A tradesman ought rather to trust to his own prudence and sagacity to keep out of scrapes, than to the law for redress: he may deal upon credit with those whom he knows; but he should deal for ready money only with those of whose circumstances and characters he is either ignorant or suspicious. By bringing penal statutes to his aid, he is rendered remiss and negligent. He has the only effectual means of security in his own hands; and it seems highly inexpedient that he should be taught to neglect them, and put his trust in prisons.

"It is pretty evident, too, that the efficacy of imprisonment in deterring individuals from running into debt has been greatly overrated. Insolvents who are honest, must have suffered from misfortune, or been disappointed in the hopes they entertained of being able, in one way or other, to discharge their debts. The fear of imprisonment does not greatly influence such persons; for when they contract debts, they have no doubt of their ability to pay them. And though the imprisonment of *bonâ fide* insolvents were abolished, it would give no encouragement to the practices of those who endeavour to raise money by false representations; for these are to be regarded as swindlers, and ought as such to be subjected to adequate punishment. (See CREDIT.)

"But the regulations with respect to bankruptcy and insolvency differ radically in other important respects. An individual cannot be subjected to the insolvent law, except by *his own act*, that is, his petitioning for relief from actual imprisonment for debt; and, on the other hand, an individual cannot be made a bankrupt and subjected to the bankrupt law, except by the act of *another*, that is, of a petitioning creditor*, as he is called, swearing that the individual in question is indebted to him, and that he believes he has committed what is termed an act of bankruptcy. These differences, coupled with the refinements introduced into other branches of the law, give rise to very extraordinary results.

"While the law of England gives the creditor an unnecessary degree of power over the debtor's person, it does not give him sufficient power over his property. In this respect, indeed, it is so very defective, that one is almost tempted to think it had been intended to promote the practices of fraudulent debtors. The property of persons subjected to the bankrupt laws, as well as those who *choose to subject themselves* to the insolvent laws, is placed at the disposal of assignees or trustees for the benefit of their creditors; but when a person possessed of property, but not subject to the bankrupt laws, contracts debts, if he go abroad, or live within the rules of the King's Bench or the Fleet, or remain in prison without petitioning for relief (in neither of which cases can he be subjected to the insolvent laws), he may most probably continue to enjoy the income arising from that property without molestation.

"It is true, the law says that the creditors shall be authorised to seize the debtors'

* One creditor, whose debt is to the amount of upwards of 100*l.*; or two, whose debts amount to 150*l.*; or three, whose debts amount to 200*l.*

lands and goods,—a description which an unlearned person would be apt to conclude was abundantly comprehensive; but the law is so interpreted, that neither funded property, money, nor securities for money, are considered goods. If the debtor have a copyhold estate, it cannot be touched in any way whatever; if his estate be freehold, the creditor may, after a tedious process, receive the rents and profits, but no more, during the lifetime of his debtor. Should the debtor die before judgment against him in a court has been obtained, then, unless the debt be on bond, the creditor has no recourse upon the land left by the debtor, whatever may be its tenure: 'nay, though his money borrowed on note or bill has been laid out in buying land, the debtor's heir takes that land, wholly discharged of the debt!'—(*Lord Brougham's Speech on the State of the Law*, p. 100.)

"In consequence of this preposterously absurd system, an individual known to have a large income, and enjoying a proportionally extensive credit, may, if he go to Paris or Brussels, or confine himself within the rules of the King's Bench or Fleet, defraud his creditors of every farthing he owes them, without their being entitled to touch any part of his fortune. All owners of funded, monied, and copyhold property, have a licence given them to cheat with impunity; and the only wonder is, not that some do, but that a vast number more do not, avail themselves of this singular privilege. In point of fact, therefore, the power of imprisonment is operative only on the really necessitous—on those from whom it can extract little or nothing. The rich debtor is seldom subjected to its operation; he resorts, before a writ can be executed against him, either to the Continent or the rules, and then laughs at the impotent wrath of those he has defrauded, and perhaps ruined. That such a system of law should be suffered to exist in a commercial country, and so little outcry be raised against it, is truly astonishing, and strikingly exemplifies the power of habit in reconciling us to the most pernicious absurdities. Can any one wonder at the frequency of fraudulent bankruptcy, when it is thus fostered and encouraged?"

"A reform of the bankrupt law on the principles already mentioned, seems, therefore, to be imperiously called for. Its evils were forcibly stated by Mr. Brougham (now Lord Brougham) in his 'Speech on the State of the Law.' He has also pointed out the remedial measures necessary to be adopted to render this important department of commercial jurisprudence consistent with the obvious principles of justice and common sense. 'Let the whole,' says he, 'of every man's property, real and personal—his real, of what kind soever, copyhold, leasehold, freehold; his personal, of whatever nature, debts, money, stock, chattels—be taken for the payment of all his debts equally, and, in cases of insolvency, let all be distributed rateably; let all he possesses be sifted, bolted from him unsparingly, until all his creditors are satisfied by payment or composition; but let his person only be taken when he conceals his goods, or has merited punishment by fraudulent conduct.'—(pp. 106—110.) Were these measures adopted, and a certificate given to every man who has been divested of his property for behoof of his creditors, and against whom no charge of fraud has been established, there would be little room for improvement in the principles of the law of bankruptcy."—(See my *Principles of Political Economy*, 2d ed. pp. 264—274.)

BARCALAO, OR BACALAO, the Spanish name for cod.

BARCELONA, the capital of Catalonia, and the principal town of Spain, on the Mediterranean, in lat. 41° 22' N., and long. 2° 10' E. It is a strongly fortified, well-built city. The population is supposed to amount to about 150,000. Barcelona is eminently distinguished in the history of the middle ages for the zeal, skill, and success with which her citizens prosecuted commercial adventures at a very early period. She would seem also to be entitled to the honour of having compiled and promulgated the famous code of maritime law known by the name of the *Consolato del Mare*; and the earliest authentic notices of the practice of marine insurance and of the negotiation of bills of exchange are to be found in her annals.* Catalonia has continued, amidst all the vicissitudes it has undergone, to be the most industrious of the Spanish provinces; and several valuable and extensive manufactures have been established at Barcelona. Latterly, however, her commerce, owing to a variety of causes, but principally to oppressive restrictions on the importation of foreign goods, and the emancipation of South America, has very much declined.

The Harbour, which is naturally bad, is formed by a mole or jetty, which has recently been a good deal enlarged, running out to a considerable distance in a southerly direction, and having a light-house and some batteries near its extremity. The depth of water within the mole is from 18 to 20 feet; but there is a bar between the mole and Monjui, which has frequently not more than 10 feet water; and which

* For proofs of this, see the articles MARITIME LAW, INSURANCE, &c. in this Dictionary. The *Memorias Historicas sobre la Marina, Comercio, &c. de Barcelona*, by Capmany, in 4 vols. 4to, is one of the most valuable and authentic works that has ever been published on the commerce, arts, and commercial and maritime legislation of the middle ages. The first volume is the most interesting, at least to the general reader; the others consisting principally of extracts from the archives of the city. There is a brief but pretty good account of the early trade of Barcelona, drawn principally from Capmany, in the work of Depping, *Histoire du Commerce entre le Levant et l'Europe depuis les Croisades*, &c. tom. i. c. 5.

would, it is believed, entirely shut up the harbour, were it not occasionally lowered by means of dredging machines. Vessels in the harbour moor at a short distance from the mole; where, though exposed to the southerly gales, they are so well protected that no accident of any consequence has taken place since the dreadful storm of 1821. Large ships must anchor outside the mole, and in winter are much incommoded by winds. Vessels entering the harbour are under no obligation to take a pilot on board; but they are always in attendance, and it is generally deemed safest to have their assistance in passing the bar.

Tariff.—Of prohibited articles, the most important are tobacco, cotton goods, salt, gunpowder, brandy, carpets, leather, baizes, soap, wearing apparel, hemp, fire-arms, copper, beds, mattresses, furniture, manufactured tin, flour, and all sorts of grain and pulse, manufactured cast iron, earthenware, blankets, paper, oil-cloths, sealing-wax, &c.

The following were the duties on the principal articles allowed to be imported into Barcelona in 1833:—

Articles.	Span. Wts.	National Flag.	Foreign Flag.	Eng. Wts.	Nat. Flag.	For. Flag.	Articles.	Span. Wts.	National Flag.	Foreign Flag.	Eng. Wts.	National Flag.	For. Flag.
				Sterl.		Sterl.					Sterling.		Sterl.
Cotton	lb.	16 maravs.	25 maravs.	lb.	0 1 0	1 8	Drywoods	quintal	61 maravs.	6 reals	—	0 4	1 2
Sugar	arroba	4 reals	8 reals	—	0 0 0	0 8	Fish	do.	36 reals	48 reals	—	7 2	0 7
Hides	do.	83 maravs.	1 real	—	0 0 0	0 2	Iron hoops	do.	26 reals	35 reals	—	5 2	7 0
Cocoa	lb.	10 maravs.	20 maravs.	—	0 0 7	0 4	Staves	1,000	20 reals	40 reals	1,000	4 0	8 0
Coffee	quintal	8 reals	20 reals	cwt.	1 7 4	0	Cheese	quintal	12½ reals	17½ reals	cwt.	2 6	3 6
Beeswax	lb.	36 maravs.	59 maravs.	—	0 2 0	0	Tar	arroba	3 maravs.	1 real	lb.	0 0 0	0 2 4
Horns	quintal	5 reals	20 reals	cwt.	1 0	4 0	Butter	lb.	½ reals	2½ reals	—	0 3½	0 6

All articles whatever, the produce of the soil, or the manufacture of the country, may at present be exported; and, in most instances, without paying any duty. In this respect there is nothing in the legislation of Spain to which to object; but the government seems, like many others, to have forgotten that reciprocity is the beginning, the middle, and the end of commerce,—that there can be no exportation without an equivalent importation; and that, to prohibit or restrict the latter is, in fact, to prohibit or restrict the former.

Custom-house and Warehousing Regulations, same as at ALICANTE; which see.

Port Charges.—The following are the various charges of a public nature that would be paid by a Spanish and a British ship, each of 300 tons burden, unloading and loading mixed cargoes in Barcelona:—

Spanish Vessel.	Reals.	British Vessel.	Reals.
Anchorage	75	Anchorage	75
New do.	15	Double do.	75
Cleaning of port	10	New do.	15
Lantern	8	Cleaning of port	10
Captain of the port	8	Lantern	6
Light-house of Tarifa	105	Captain of the port	8
Loading (1 real per ton)	300	Light-house of Tarifa	211
Extraordinary contribution	40	New mole (8 reals per ton)	2,400
New mole	16	Loading (1 real per ton)	300
Total	575	Extraordinary contribution	40
		Consular fees usually required	160
		Total	3,500

Taking the real at 4d., this would be 9l. 11s. 2d. on the Spanish ship, and 55l. on the British do.

Commission is at the rate of 2½ per cent. on goods shipped, and 2 per cent. on those received on consignment. Goods are sometimes sold for ready money, and sometimes on credit for 3 or 4 months; mercantile discount is ½ per cent. per month. There are no banking establishments in Barcelona.

Insurance on ships is effected by individuals, but insurances on houses, lives, &c. are unknown here.

Taxes.—At the Custom-house, real taxes only are allowed; and the nett weights must be rigorously manifested. A sur-

plus of 3 per cent. is, however, allowed, to cover any inexactness in the proportion between foreign and Spanish weights; but if the weight of any parcel should turn out to be 3 per cent. greater than is marked in the manifest, the surplus is seized, at the same time that the importer loses the benefit of the 3 per cent. allowed by law, and becomes liable to the penalties of smuggling. The tares usually allowed by merchants are, on Havannah sugar 13 per cent.; on coffee 2 per cent., exclusive of the barrel, bag, &c. in which it is contained; on cocoa and pepper 2 per cent.; Pernambuco cotton 4 lbs. per bale; other cotton 1 lb. per cwt.

Sea-stores of all sorts are dear at Barcelona, but they may always be obtained. Beef costs about 7d. per lb., and biscuit about 8 dollars per cwt.

Money.—Accounts are kept in *libras* of 20 *sucudos*, 240 *dineros*, or 480 *maravallas*. The *libra* is likewise divided into *reales de plata Catalan*, of 3 *sucudos* each; and into *reales arditos*, of 2 *sucudos* each. Hence, 6·7 of the former, or 10 of the latter, = 1 *libra Catalan*.

The *libra Catalan* is = 2s. 4d. sterling nearly.

The *peso duro*, or hard dollar, is valued at 57½ *sucudos Catalan*, eight such dollars making 15 *libras*.

Weights and Measures.—There are endless discrepancies amongst the weights and measures in the different Spanish provinces, and there is a very great discrepancy in the accounts of the authors who have written upon them. The following statements are taken from Nelkenbrecher:—

The quintal is divided into 4 *arrobas*, or 104 lbs. of 12 oz. to the pound. The pound = 6,174 English grains = 4½ kilog. = 8325·6 as of Holland. 100 lbs. of Barcelona = 88·215 lbs. avoirdupois.

The yard, named *cana*, is divided into 8 *palmos*, of 4 *quartos*, and is = 21 inches very nearly. Hence, 100 *canas* = 53·499 metres = 77·5 yards of Amsterdam = 58·514 English yards. The *quartara*, or measure for grain, is divided into 12 *cortanes* and 48 *piculins*. 100 *quartaras* = 35·556, or 25½ Winchester quarters.

The *carga*, or measure for liquids, is divided into 12 *cortanes* or *arrobas*, 24 *cortavinas*, and 72 *mitadellas*. It is = 32·7 English wine gallons. 4 *cargas* = 1 *pipe*. The pipe of Majorca oil contains 107 *cortanes*.

Imports.—Account of the Quantity and Value of the principal Foreign Articles imported into Barcelona during the Three Years ending with 1831.

Articles.	In 1829.	Value in Sterling Money.	In 1830.	Value in Sterling Money.	In 1831.	Value in Sterling Money.
		£		£		£
Cotton	18,600 bales	100,000	22,900 bales	137,000	43,400 bales	260,000
Sugar	14,100 boxes	112,000	23,600 boxes	188,000	20,300 boxes	160,000
Hides	67,500	54,000	82,400	62,000	75,000	56,000
Cocoa	4,100 bags	25,000	8,300 bags	50,000	7,300 bags	44,000
Coffee	1,400 cwt.	2,800	2,030 cwt.	4,500	620 cwt.	1,200
Bees'-wax	1,200 cwt.	4,200	700 cwt.	1,100	460 cwt.	2,400
Horns	111,000	2,200	133,600	2,600	95,000	2,000
Specie	51,400 dollars	10,300	39,286 dollars	7,900	380,700 dollars	76,200
Dye woods	15,000 cwt.	9,000	5,000 cwt.	3,000	16,000 cwt.	9,600
Fish	70,000 cwt.	84,000	42,000 cwt.	50,000	64,500 cwt.	77,000
Iron hoops	22,000 bundles	17,000	6,000 bundles	5,000	4,000 bundles	3,200
Staves	400,000	6,400	820,600	14,850	702,000	16,000
Cheese	2,000 cwt.	6,000	1,000 cwt.	3,000	2,000 cwt.	6,000
Tar	700 barrels	800	180 barrels	200	—	—
Butter	50 cwt.	200	—	—	—	—
Indigo	200 cwt.	8,000	750 cwt.	30,000	900 cwt.	36,000
Pepper	600 cwt.	1,200	800 cwt.	1,600	700 cwt.	1,400
Cinnamon	250 cwt.	10,000	800 cwt.	32,000	1,000 cwt.	40,000

Grain is usually represented as forming an important article in the imports into Barcelona; but its importation from abroad is prohibited; and the wants of the city are supplied either by land carriage from the interior, or by coasting vessels from the Spanish ports more to the north.

Of the imports specified above, the greater portion are furnished by Cuba and Porto Rico. The imports from France are also considerable. Those from England, which were once very large, have dwindled to almost nothing. The only goods now openly imported from Great Britain, are iron hoops, hardware, and woollen stuffs, and these in too small quantities to deserve notice. Fish is principally supplied by Sweden and Denmark. Smuggling, particularly in tobacco and printed cottons, is carried on to a considerable extent.

Exports.—The principal exports are wrought silks, soap, fire-arms, paper, hats, laces, ribands, steel, &c. But no vessels, except a few that take on board manufactured goods for the Spanish West Indies, are loaded here; and even this trade is much fallen off. Upwards of 2,000 hands used formerly to be employed in the city in the manufacture of shoes for the colonies; but their export has now nearly ceased. The cotton manufacture has made some progress in the town and its vicinity, and is increasing. The principal articles of native produce that Catalonia has to export are most conveniently shipped at Vilanova, Tarragona, and Salou. They consist of wine, brandy, nuts, almonds, cork bark, wool, fruits, &c. Of these, Cuba takes annually about 12,000 pipes of wine, worth at an average 4*l.* per pipe, and about 3,000 pipes of brandy, worth 8*l.* per do.; South America, 16,000 pipes of wine, and 6,000 do. brandy; the north of Europe, 2,000 pipes of wine, and 2,000 do. brandy. A good deal of brandy is sent to Cadiz and Cette: most part of the former finds its way into the wine vaults of Xeres; and the latter, being conveyed by the canal of Languedoc to the Garonne, is used in the preparation of the wines of Bordeaux. From 25,000 to 30,000 bags of nuts are annually sent from Tarragona to England. Tarragona also exports about 12,000 bags of almonds.

In 1831, only 128 foreign ships, of the burden of 15,130 tons entered Barcelona. Of these, 31 were Tuscan, 24 Sardinian, 19 Swedish, 18 English, 14 French, 8 American, &c. The ships belonging to the port carry on no foreign trade except to the Spanish West Indies; they are few in number, and are daily decreasing. Those engaged in the coasting trade are usually of very small burden. The customs duty in the same year did not exceed 100,000*l.*

(We have derived these details from various sources; but principally from the *Consul's Answer to Circular Queries*, and from *Ingliss's Spain* in 1830, vol. ii. pp. 384-387. and 362.)

BARILLA (Du. *Soda*; Fr. *Soude*, *Barille*; Ger. *Soda*, *Barilla*; It. *Barriglia*; Port. *Solda*, *Barrilha*; Rus. *Socianka*; Sp. *Barrilla*; Arab. *Kali*), carbonate of soda—(see **ALKALIES**), is found native in Hungary, Egypt, and many other countries. It is largely used by bleachers, manufacturers of hard soaps, glass-makers, &c. The barilla of commerce consists of the ashes of several marine and other plants growing on the seashore. The best, or Alicant barilla, is prepared from the *Salsola soda*, which is very extensively cultivated for this purpose in the *huerta* of Murcia, and other places on the eastern shores of Spain.—(*Townsend's Travels in Spain*, vol. iii. p. 195.) The plants are gathered in September, dried, and burned in furnaces heated so as to bring the ashes into a state of imperfect fusion, when they concrete into hard, dry, cellular masses of a greyish blue colour. Sicily and Teneriffe produce good barilla, but inferior to that of Alicant and Carthageria. Kelp, which is a less pure alkali, is formed by the incineration of the common sea-wrack.—(See **KELP**.)

The Saracens established in Spain seem to have been the first who introduced the manufacture of barilla into Europe. They called the plants employed in its preparation *kali*; and this, with the Arabic article *al* prefixed, has given rise to the modern chemical term alkali.

Of 184,649 cwt. of barilla imported into Great Britain in 1831, 61,921 cwt. came from Spain, 95,995 from Teneriffe, and 23,867 from Sicily. The values of these species are, for the most part, in the proportion of about 12, 9, and 10; that is, if Spanish barilla fetch 12*l.* a ton, Teneriffe barilla will fetch 9*l.*, and Sicilian 10*l.* Prime quality in barilla is to be distinguished by its strong smell when wetted, and by its whitish colour. Particular attention should be paid to have as little small or dust as possible. The duties on barilla have recently been very considerably reduced.—(See **TARIFF**.)

At an average of the three years ending with 1831, the barilla entered for home consumption amounted to 255,289 cwt. a year. In 1832, it produced 15,329*l.* 8*s.* 2*d.* nett revenue.

BARK, the outer rind of plants. There is an immense variety of barks known in commerce, as cinnamon, Peruvian bark, oak bark, quercitron, &c. The term "bark" is, however, generally employed to express either Peruvian bark, or oak bark; and it is these only that we shall describe in this place.

1. *Peruvian or Jesuits' Bark* (Fr. *Quinquina*; Ger. *Kron-china*; Du. *China-bast*; Sp. *Quina*, *Quinquina*; Lat. *Quinquina*, *Cortex Peruvianus*). There are three principal species of this bark known in commerce, which have been elaborately described by Dr. A. T. Thomson, from whose account the following particulars are selected.

The first species is the *pale* bark of the shops. It is the produce of the *Cinchona lancifolia*, and is the original cinchona of Peru. It is now very scarce. It is imported in chests covered with skins, each containing about 200 lbs., well packed, but generally mixed with a quantity of dust and other heterogeneous matter. It consists of pieces 8 or 10 inches long, some of them being scarcely one tenth of an inch thick, singly and doubly quilled, or rolled inwards; the quills, generally, being in size from a swan's quill to an inch and a half. It is internally of a pallid fawn or cinnamon hue; but approximates, on being moistened, to the colour of a pale orange. When in substance it has scarcely any odour; but during decoction the odour is sensible, and agreeably aromatic. The taste is bitter, but not unpleasant, acidulous, and austere.

The second species, or red bark, is obtained from the *Cinchona oblongifolia*, growing on the Andes. It is imported in chests containing from 100 to 150 lbs. each. It consists

of variously sized pieces, most of them flat, but some partially quilled or rolled. The internal part is woody, and of a rust red colour : it has a weak peculiar odour ; and its taste is much less bitter, but more austere and nauseous, than that of the other barks.

The third species, or yellow bark of the shops, is obtained from the *Cinchona cordifolia*, growing in Quito and Santa Fé. It is imported in chests containing from 90 to 100 lbs. each, consisting of pieces 8 or 10 inches long, some quilled, but the greater part flat. The interior is of a yellow colour, passing to orange. It has nearly the same odour in decoction as the pale ; the taste is more bitter and less austere, and it excites no astringent feeling when chewed. The goodness decreases when the colour varies from orange yellow to pale yellow ; when of a dark colour, between red and yellow, it should be rejected.

It is needless to add, that bark is one of the most valuable medical remedies. The Indians were unacquainted with its uses, which seem to have been first discovered by the Jesuits. It was introduced into Europe in 1632, but was not extensively used till the latter part of the seventeenth century. According to M. Humboldt, the Jesuits' bark annually exported from America amounts to from 12,000 to 14,000 quintals. Of these, 2,000 are furnished by Santa Fé, and 110 by Loxa ; Peru furnishing the remainder, which is shipped at Callao, Guayaquil, &c.

2. *Oak Bark* (Fr. *Ecorce de la Chêne* ; Ger. *Eichenrinde* ; It. *Corteccia della Quercia* ; Lat. *Quercus cortex*). The bark of the common oak is a powerful astringent, and is preferred to all other substances for tanning leather. The bark of the larch is now, however, used for the same purpose. The import of oak bark is very considerable ; but owing to the cork tree being a species of oak (*Quercus Suber*), bark for tanning and cork bark are usually mixed together in the parliamentary returns. The latter, however, does not amount to a tenth part of the whole quantity imported. The imports of both sorts amounted, in 1831, to 931,075 cwt., which is about the average importation. Of this quantity, no less than 608,304 cwt. were brought from the Netherlands (Holland and Belgium), 62,437 cwt. from Germany, &c. Cork bark is almost entirely imported from Italy, Spain, and Portugal ; the imports from them being, in the above-mentioned year, Italy 95,163 cwt., Spain 78,067 cwt., and Portugal only 187 cwt. The quality of bark varies according to the size and age of the tree, the season when it is barked, &c., so much, that the price varies, at this moment, from about 5*l.* to about 10*l.* per ton. The duty, which is 13*s.* 4*d.* a ton, produced in 1832, in Great Britain, 22,251*l.* Os. 5*d.* nett.

Quercitron is the bark of a species of oak tree (*Quercus tinctoria*). It is not used, at least in this country, for tanning, but for imparting a yellow dye to silk and wool. It is principally imported from North America. The price varies, at present, according to the quality, from about 12*s.* 6*d.* to 15*s.* a cwt., duty (1*s.*) included. At an average of the three years ending with 1831, the entries for home consumption were 25,015 cwt. a year.

We are indebted for the discovery and application of the useful properties of quercitron to Dr. Bancroft. The doctor obtained a patent for his invention in 1775 ; but the American war breaking out soon after, deprived him of its advantages. In consideration of this circumstance, parliament passed, in 1785, an act (25 Geo. 3. c. 38.) securing to him the privileges conveyed by his patent for 14 years. At the expiration of the latter period, the House of Commons agreed to extend the doctor's privilege for an additional 7 years ; but the House of Lords rejected the bill. Like too many discoverers, Dr. Bancroft profited but little by his invention, though it has been of great use to the arts and manufactures of the country. — (See *Bancroft on Permanent Colours*, vol. ii. p. 112., and the *Report of the Committee of the House of Commons on Patents*, Appendix, p. 175.)

Oak bark, the produce of Europe, is not to be imported into the United Kingdom for home consumption, except in British ships, or in ships of the country of which it is the produce, or in ships of the country from which it is imported, on pain of forfeiting the goods, and 100*l.* by the master of the vessel. — (7 & 8 Geo. 4. c. 58.)

BARLEY (Fr. *Orge* ; Ger. *Gerstengraupen* ; Du. *Ry* ; It. *Orzo* ; Sp. *Cebada* ; Rus. *Fatschmea* ; Lat. *Hordeum* ; Arab. *Dhourra* ; Hind. *Jow*), a species of bread-corn (*Hordeum* Lin.), of which there are several varieties. It is extensively cultivated in most European countries, and in most of the temperate districts of Asia and Africa. It may also be raised between the tropics ; but not at a lower elevation than from 3,000 to 4,000 feet, and then it is not worth cultivating. Large quantities of barley have been, for a lengthened period, raised in Great Britain. Recently, however, its cultivation has been supposed, though probably on no good grounds, to be declining. In 1765, Mr. Charles Smith estimated the number of barley consumers in England and Wales at 739,000 ; and as a large proportion of the population of Wales, Westmoreland, and Cumberland continue to subsist chiefly on barley bread, we are inclined to think that this estimate may not, at present, be very wide of the mark. But the principal demand

for barley in Great Britain is for conversion into malt, to be used in the manufacture of ale, porter, and British spirits; and though its consumption in this way has not certainly increased proportionally to the increase of wealth and population, still there does not seem to be any grounds for supposing that it has diminished. Barley is also extensively used in fattening black cattle, hogs, and poultry. It now generally follows turnips, and is a very important crop in the rotation best adapted to light soils. The principal barley counties of England are Norfolk, Suffolk, Cambridge, Bedford, Herts, Leicester, Nottingham, the upper parts of Hereford, Warwick, and Salop. The produce varies, according to soil, preparation, season, &c., from about 20 to 60 or 70 bushels an acre. The most usual crop is from 28 to 36 or 38 bushels. The Winchester bushel of good English barley generally weighs about 50 lbs., but the best Norfolk barley sometimes weighs 53 or 54 lbs. Its produce in flour is about 12 lbs., to 14 lbs. grain. Barley is a tender plant, and easily hurt in any stage of its growth. It is more hazardous than wheat, and is, generally speaking, raised at a greater expense; so that its cultivation should not be attempted except when the soil and climate are favourable for its growth. — (For details as to the prices of barley, the quantities imported and exported, &c., see CORN LAWS AND CORN TRADE. And for further details as to its consumption and culture, see *Smith's Tracts on the Corn Trade*, 2d ed. p. 182.; *Brown on Rural Affairs*, vol. ii. p. 42.; *Loudon's Encyc. of Agriculture*, &c.)

BARLEY-SUGAR (Fr. *Sucre d'orge*; Ger. *Gerstenzucker*; It. *Pennito*; Sp. *Alfenique*; Lat. *Alphenix*), a preparation of sugar, candied with orange or lemon peel.

BARRATRY, in navigation, is, in its most extensive sense, any fraudulent or unlawful act committed by the master or mariners of a ship, contrary to their duty to their owners, and to the prejudice of the latter. It appears to be derived from the Italian word *barratrare*, to cheat. It may be committed by running away with a ship, wilfully carrying her out of the course prescribed by the owners, delaying or defeating the voyage, deserting convoy without leave, sinking or deserting the ship, embezzling the cargo, smuggling, or any other offence whereby the ship or cargo may be subjected to arrest, detention, loss, or forfeiture.

It is the practice, in most countries, to insure against barratry. Most foreign jurists hold, that it comprehends every fault which the master and crew can commit, whether it arise from fraud, negligence, unskilfulness, or mere imprudence. But in this country it is ruled, that no act of the master or crew shall be deemed barratry, unless it proceed from a *criminal or fraudulent* motive.

“Barratry can only be committed by the master and mariners by some act contrary to their duty, in the relation in which they stand to the owners of the ship. It is, therefore, an offence against them, and consequently an owner himself cannot commit barratry. He may, by his fraudulent conduct, make himself liable to the owner of the goods on board, but not for *barratry*. Neither can barratry be committed against the owner, *with his consent*; for though he may be liable for any loss or damage occasioned by the misconduct of the master to which he consents, yet this is not barratry. Nothing is more clear than that a man can never set up as a crime, an act done by his own direction or consent.” — (*Marshall on Insurance*, book i. c. 12. § 6.)

When, therefore, the owner of a ship is also the master, no act of barratry can be committed; for no man can commit a fraud against himself.

It is a maxim in law, that fraud shall not be presumed, but must be clearly proved; and it is a rule in questions of insurance, that he who charges barratry must substantiate it by conclusive evidence.

It is not necessary, to render an act barratrous, that it should be committed with a criminal intent as respects the owners, in order to injure them, or to benefit the captain or crew. It may even be committed with a view to promote the owner's interests; for an *illegal act* done without the authority or privity of the owners, and which proves detrimental to them, is barratry, whatever be the motives in which it originated. Lord Ellenborough, in an able judgment, has laid it down as clear law, “that a breach of duty by the master in respect of his owners, with a fraudulent or criminal intent, or *ex maleficio*, is barratry; that it makes no difference whether this act of the master be induced by motives of advantage to himself, malice to the owner, or a *disregard of those laws which it was his duty to obey*; and that it is not for him to judge or suppose, in cases not intrusted to his discretion, that he is not breaking the trust reposed in him, when he endeavours to advance the interests of his owners by means which the law forbids, and which his owners also must be taken to have forbidden.”

The circumstance of the owners of ships being permitted to insure against the barratry of the master and mariners can hardly fail, it may be not uncharitably presumed, of rendering them less scrupulous in their inquiries with respect to their character than they would otherwise be. Perhaps, therefore, it might be expedient to prohibit such insurances, or to lay some restrictions upon them. They were, indeed, expressly forbidden by the Ordinance of Rotterdam; and Lord Mansfield, whose authority on all

points connected with the law of insurance is so deservedly high, seems to have thought that it would be well to exclude barratry entirely from policies, and to cease "making the underwriter become the insurer of the conduct of the captain whom he does not appoint, and cannot dismiss, to the owners who can do either." But though it were expedient to prevent the owners from making an insurance of this sort, nothing can be more reasonable than that third parties, who freight a ship, or put goods on board, should be allowed to insure against such a copious source of loss. — (For a further discussion of this subject, see the article *MARINE INSURANCE*; and *Marshall on Insurance*, book i. c. 12. § 6., and *Park on Insurance*, c. 5.)

Owners, masters, or seamen, who wilfully cast away, burn, or destroy ships, to the prejudice of freighters or insurers, incur the penalty of death. — (See *SEAMEN*.)

BARREL, a cask or vessel for holding liquids, particularly ale and beer. Formerly the barrel of beer in London contained only 32 ale gallons = $32\frac{1}{2}$ Imperial gallons: but it was enacted by 43 Geo. 3. c. 69., that 36 gallons of beer should be taken to be a barrel; and by the 6 Geo. 4. c. 58. it is enacted, that whenever any gallon measure is mentioned in any excise law, it shall always be deemed and taken to be a standard Imperial gallon. At present, therefore, the barrel contains 36 Imperial gallons. It may be worth while observing that the barrel or cask is exclusively the produce of European ingenuity; and that no such article is known to any nation of Asia, Africa, or America, who have not derived it from Europeans.

BARWOOD, a red dye wood brought from Africa, particularly from Angola, and the river Gaboon. The dark red which is commonly seen upon British Bandana handkerchiefs is for the most part produced by the colouring matter of barwood, saddened by sulphate of iron. — (*Bancroft on Colours*.) The imports of barwood, in 1829, amounted to 246 tons 15 cwt. It fetches at present (October, 1833) from 9*l.* to 11*l.* a ton (duty 5*s.* included) in the London market.

BASKETS (Fr. *Corbeilles*; Ger. *Körbe*; It. *Paniere*; Sp. *Canastas*, *Canastos*; Rus. *Korsinü*) are made, as every one knows, principally of the interwoven twigs of willow, osier, birch, &c., but frequently also of rushes, splinters of wood, straw, and an immense number of other articles. They are used to hold all sorts of dry goods, and are constructed of every variety of quality and shape. Besides the vast quantities produced at home, some of the finer kinds are imported under an *ad valorem* duty of 20 per cent. In 1832, this duty produced 1,044*l.* 7*s.* 9*d.*, showing that the value of the foreign baskets entered for home consumption in the same year had been 5,221*l.* 18*s.* 9*d.*

BAST, for straw hats or bonnets. See *HATS*.

BATAVIA, a city of the island of Java, the capital of the Dutch possessions in the East Indies, and the principal trading port of the Oriental islands, in lat. 6° 12' S., long. 106° 54' E., situated in the north-west part of the island, on an extensive bay. The harbour, or rather road, lies between the main land and several small uninhabited islands, which, during the boisterous or north-western monsoon, afford sufficient shelter and good anchorage. Ships of from 300 to 500 tons anchor at about a mile and a half from shore. A small river runs through the town, navigable for vessels of from 20 to 40 tons, from the sea, a couple of miles inland; a number of canals branch off from it into different parts of the town, affording great conveniences for trade. Batavia was formerly so notorious for its insalubrity, that General Daendels was anxious to transfer the seat of government to Sourabaya; but being thwarted in this, he set about building a new town, a little further inland, on the heights of Weltevreden, whither the government offices were immediately removed. Most of the principal merchants have now their residences in the new town, repairing only to the old city, when business requires it, during a portion of the day. In consequence, the old town is at present principally occupied by Chinese, and the descendants of the ancient colonists, several of its streets having been deserted and demolished. Recently, however, the Baron Capellen, whose enlightened administration will long be gratefully remembered in Java, sensible of the superior advantages of the old town as a place of trade, exerted himself to prevent its further decay, by removing the causes of its unhealthiness; to accomplish which, he widened several of the streets, filled up some of the canals, and cleaned others, demolished useless fortifications, &c.; and the effect of these judicious measures has been, that Batavia is now as healthy as any other town in the island. The population, according to an accurate census taken in 1824, consisted of 3,025 Europeans and their descendants, 23,108 natives, 14,708 Chinese, 601 Arabs, and 12,419 slaves; in all, 53,861 persons, exclusive of the garrison. As the population has increased since, it may at present be estimated at about 60,000, independently of the military, of which there are always a considerable number. Among the principal merchants are Dutch, English, Americans, French, and Germans. The island of Java forms the most important portion of the Dutch possessions in the East, and is, in fact, one of the finest colonies in the world. It contains an area of 50,000 square miles, with a population of 6,000,000 individuals, or 120 to the square mile. The annual revenue of the Dutch government, which possesses

about two thirds of the island, amounts to about 3,000,000*l.* sterling; and the military force amounts to about 15,000; of which not less than 8,000 are European troops, being about one third of the whole European force in British India, which has a population of 90,000,000, and an area of between 1,200,000 and 1,300,000 square miles of territory.

The staple products of the island are rice (of which 25,500 tons were exported in 1828), a variety of pulses, vegetable oils, tobacco, sugar, and coffee. The production of sugar is rapidly increasing. In 1832 the exports were estimated at 200,000 piculs (12,000 tons); but it was supposed that the exports in 1833 would not fall short of 18,000 tons; and as the Dutch authorities have made extensive contracts with the owners of large tracts of land to take sugar at very remunerating prices for some years to come, it has been calculated that the exports of 1834 would amount to 400,000 piculs, or about 24,000 tons. The production of indigo, cocoa, tea, and raw silk, is making considerable progress. The tin exported from Batavia is brought from Banca, the copper from Japan, the finer spices from the Moluccas, and the pepper from Sumatra.

In 1828, the exports from and imports into Batavia were, in quantity and value, as follows:—

Exports.			Imports.		
Articles.	Piculs of 136lbs.-each.	Florins.	Articles.	Piculs of 136 lbs.-each.	Florins.
Coffee	416,171	8,024,039	Cotton manufactures, Netherlands	-	2,940,635
Mace	600	96,078	English	-	1,819,435
Cloves	1,832	229,107	French	-	18,679
Nutmegs	1,647	221,121	Woollen ditto Netherlands	-	246,545
Rice	419,499	1,194,486	English and French	-	16,861
Tin	19,534	866,521	Provisions from England only	-	522,342
Sugar *	25,869	456,084	Brandy and Geneva	-	392,606
Birds' nests	-	521,392	Wines	-	1,154,868
Piece goods	-	499,470	Opium, Levant	559	717,529
Java tobacco	-	401,002	Bengal	110	314,300
Pepper	8,226	151,537	Lead	2,891	76,612
Rattans	31,501	141,506	Copper, Europe	354	45,110
Salt	24,930	119,890	Japan	11,631	988,635
Japan and sandal wood	7,240	96,474	Steel from the Netherlands	-	22,963
Indigo *	188	94,342	England	404	12,625
Arrack	Leg. 533	86,562	Sweden	186	5,812
Hides	-	52,140	Iron from Sweden	3,200	23,275
Turnerie	5,412	42,038	England	4,593	45,050
Horses 384 (to the Isle of France)	-	35,975	Netherlands	9,033	138,003
Tortoiseshell	37	57,941	Cotton piece goods, Bengal and Madras	-	787,917
Japan camphor	489	45,200	Cotton yarn from the Netherlands	99	1,146
Articles not specified	-	2,859,356	Ditto English	243	41,430
Treasure	-	1,209,294	Gambir (terra Japonica)	-	477,884
			Rattans	-	223,667
			Tripang (Holothurion)	-	580,964
			Silk and cotton piece goods, Chinese manufacture	-	366,701
			Marine stores	-	264,296
			Articles not specified	-	3,385,596
			Treasure	-	2,616,707
Total	-	17,499,341	Total	-	17,976,094

The following Table shows the different Countries with which Batavia carries on Trade, and the Value of the Export and Import Trade with each, in 1828.

Imports.				Exports.			
From	Merchan- dise.	Treasure.	Total.	To	Merchan- dise.	Treasure.	Total.
	Florins.	Florins.	Florins.		Florins.	Florins.	Florins.
Netherlands	6,459,852	1,001,913	7,461,765	Netherlands	9,188,929	279,601	9,398,530
England	2,166,515	-	2,166,515	England	200,962	165,750	366,712
France	139,302	-	139,302	France	102,628	7,650	110,278
Hamburgh	59,932	16,830	76,762	Hamburgh	-	-	85,174
Gibraltar	18,275	89,250	107,525	Sweden	23,652	-	23,652
Sweden	30,384	-	30,384	U. S. of America	120,880	-	120,880
U. S. of America	305,161	697,210	1,002,371	Cape of Good Hope	1,970	-	1,970
Cape of Good Hope	1,624	-	1,624	Isle of France	88,547	62,523	151,070
Isle of France	21,051	-	21,051	Mocha	28,481	-	28,481
Persian Gulf	1,510	-	1,510	Persian Gulf	112,957	-	112,957
Bengal	757,424	10,200	747,624	Bombay	3,055	-	3,055
Siam	131,004	-	131,004	Bengal	77,497	2,040	79,537
Cochin China	4,909	-	4,909	Siam	77,451	22,785	100,236
China	585,566	5,408	590,974	Cochin China	21,883	-	21,883
Macao	65,628	-	65,628	China	1,474,486	87,167	1,561,653
Manilla	29,989	-	29,989	Macao	78,361	15,536	93,897
Japan	1,067,231	-	1,067,231	Manilla	35,240	37,500	72,740
New Holland	7,613	2,550	10,163	Japan	291,263	22,050	313,313
Eastern Archi- pelago	3,526,415	793,346	4,319,761	New Holland	75,083	1,377	76,460
				Eastern Archi- pelago	271,544	505,314	4,776,858
Total	15,359,387	2,616,707	17,976,094	Total	16,290,046	1,209,294	17,499,341

* The quantity of sugar exported in 1829 had risen to 80,000 piculs, and the indigo to 1,200 lbs.

The Exports and Imports under different Flags were as follow :—

Imports.			Exports.		
	<i>Florins.</i>	<i>Cent.</i>		<i>Florins.</i>	<i>Cent.</i>
Netherlands	12,843,901	88	Netherlands	11,986,049	26
English	1,928,743		English	2,312,449	24
American (U. States)	1,715,706	27	French	166,025	50
Chinese	472,093	50	American (U. States)	1,324,570	34
Siamese	314,802	94½	Siamese	314,802	94
Native	473,083	73	Chinese	951,133	97
Various other flags	228,163	22½	Portuguese	103,822	85
	17,976,094	55	Various other foreign	334,487	
				17,499,341	12

In 1828, the Number of Ships and Amount of Tonnage entering Inwards and clearing Outwards under different Flags were as follow :—

Outwards.			Inwards.		
Flag.	Number of Vessels.	Tonnage in Lasts.	Flag.	Number of Vessels.	Tonnage in Lasts.
Netherlands	843	45,689	Netherlands	801	45,684
English	68	14,778½	English	54	10,799½
French	9	861½	French	8	692½
Hamburgh	1	137	Hamburgh	1	137
Danish	1	85	Danish	1	85
Swedish	1	66	Swedish	1	66
Russian	1	153	Russian	1	153
Spanish	2	420	Spanish	3	505
Portuguese	4	962½	Portuguese	4	962½
American	19	3,116	American	14	2,087
Chinese	8	805	Chinese	8	805
Siamese	7	308	Siamese	9	497½
Other Asiatic	26	813	Other Asiatic	55	804
	1,026	68,194½		960	63,278

Note.—Taking the last at 2 tons, the quantity of tonnage which cleared outwards will be 136,389, and inwards 126,556 tons.

Port Regulations.—The following is the substance of the port regulations of Batavia :—1st. The commander of a ship arriving in the roads, is not to land himself, or permit any of his crew or passengers to land, until his vessel be visited by a boat from the guard-ship.—2d. The master, on landing, is first to wait on the master attendant, and afterwards report himself at the police office.—3d. A manifest of the whole cargo must be delivered at the Custom-house within 24 hours of the ship's arriving in the roads.—4th. The master of a vessel must lodge the ship's papers with the master attendant when he first lands, which are duly delivered up to him when he receives his port clearance from the same authority.—5th. No goods can be shipped or landed after sunset, under a penalty of 500 florins.—6th. No goods can be shipped on Sunday without a special permission from the water fiscal, which, however, is never refused on application.—7th. No muskets or ammunition can be imported; but the prohibition does not extend to fowling pieces exceeding 100 florins value.

Tariff.—With respect to the tariff, all foreign woollens and cottons, being the manufacture of countries to the westward of the Cape of Good Hope, imported under a foreign flag, pay an *ad valorem* duty of 26½ per cent., and under the Netherlands flag, of 12½ per cent., that is, a duty upon the wholesale price at Batavia, not in bond. With the exception of wines, spirits, and opium, which pay a rated duty, all other articles, if imported under a foreign flag, pay an *ad valorem* duty, rated on the invoice value, of 16½ per cent., and if under the Netherlands flag, of 8½ per cent. Cottons and woollens, the manufacture of the Netherlands, if accompanied by a certificate of origin, are duty free; but since the separation of Belgium and Holland, there have been no importations of cotton manufactures claiming this privilege. The export duty on coffee, if exported on a foreign bottom to a foreign country, is 5 florins per picul; if on a foreign bottom to a port in the Netherlands, 4 florins; and if on a Netherlands bottom to a Netherlands port, 2 florins. Sugar, if exported on a foreign bottom to whatever country, pays 1 florin per picul; but if exported on a Netherlands bottom to a Netherlands port, is duty free. Rice, on whatever bottom exported, and to whatever country, pays a duty of 3 florins per coyang of 27 piculs. Tin, exported on a foreign ship to whatever port, 4 florins per picul; and by a Netherlands ship, 2 florins per picul. The trade in spices is now monopolised by the Netherlands Trading Company.

Goods are received in *entrepôt* not only at Batavia, but at the ports of Samarang, Sourabaya, and Anjier in Java, and Rhio in the Straits of Malacca, on payment of a duty of 1 per cent. levied on the invoice value.

Money.—Accounts are kept, at Batavia, in the florin or guilder, divided into centimes, or 100 parts, represented by a copper coinage or doits. The florin is a new coin made expressly for India, but of the same value as the florin current in the Netherlands. It is usually estimated at the rate of 12 to the pound sterling, but the correct par is 11 florins 58 centimes per pound. Doubletons, and the coins of Continental India, are receivable at the Custom-house at a fixed tariff; the Spanish dollar, for example, at the rate of 100 for 260 florins.

Weights.—The Chinese weights are invariably used in commercial transactions at Batavia, and throughout Java and the other Dutch possessions in India. These are the picul, and the cattie, which is its hundredth part. The picul is commonly estimated at 125 Dutch, or 133½ lbs. avoirdupois, but at Batavia it has been long ascertained and considered to be equal to 136 lbs. avoirdupois.—(*Hogendorp, Coup d'Œil sur l'Ile de Java*, cap. 8. &c.; *Evidence of Gillian MacLaine, Esq. before the Select Committee of the House of Commons on the Affairs of the East India Company*, 1831, and *private communications from the same*.)

BATTEN, a name in common use for a scantling of wood 2½ inches thick and 7 wide. If above 7 inches wide, it is called deal.

BAZAAR, a term used in the East to designate a market, or building in which various articles of merchandise are exposed for sale. Bazaars are now met with in most large cities of Europe. There are several in London, of which the one in Soho-square is the most considerable.

BDELLIUM (Arab. *Aflatoon*), a gum-resin, semi-pellucid, and of a yellowish brown or dark brown colour according to its age, unctuous to the touch, but brittle; soon, however, softening between the fingers; in appearance it is not unlike myrrh, of a bitterish taste, and moderately strong smell. Two kinds have been distinguished: the *opocarpasum* of the ancients, which is thick like wax; and the common dark sort. It is found in Persia and Arabia, but principally in the latter; all that is met with in India is of Arabic origin. The tree which produces it has not been clearly ascertained. — (*Ainslie's Materia Indica*.)

BEACONS, in commerce and navigation, public marks or signals to give warning of rocks, shoals, &c. No man is entitled to erect a light-house, beacon, &c., without being empowered by law. The Trinity House corporation are authorised to set up beacons in whatever places they shall think fit; and any person who shall wilfully remove or run down any buoy, beacon, &c. belonging to the Trinity House, or to any other corporation, individual or individuals, having authority to establish it, shall, besides being liable to the expense of replacing the same, forfeit a sum of not less than 10*l.* nor more than 50*l.* for every such offence. — (6 *Geo.* 4. c. 125. § 91.) — (See **BUOYS**.)

BEADS (Fr. *Rosaires*; Ger. *Rosenkränze*; Du. *Paternosters*; It. *Corone*; Sp. *Coronas*), small globules or balls used as necklaces, and made of different materials; as pearl, steel, amber, garnet, coral, diamonds, crystal, glass, &c. Roman Catholics use beads in rehearsing their Ave Marias and Paternosters. Glass beads or bugles are imported in large quantities into India and Africa, and also into Borneo and Sumatra. They are brought partly from Europe, and partly from China and the Persian Gulf. The glass beads sent from England are all imported, principally, we believe, from Venice. Their non-manufacture in this country is said to be a consequence of the excise regulations on the manufacture of glass.

BEANS (Fr. *Fèves*; Ger. *Bohnen*; It. *Fave*; Rus. *Boobii*; Sp. *Habas*; Lat. *Fabæ*), a well-known vegetable of the pulse species, largely cultivated both in gardens and fields. Its cultivation is of much importance in rural economy, inasmuch as it has gone far to supersede fallows on strong loams and clays.

BEAVER. See **SKINS**.

BEECH (*Fagus sylvatica*), a forest tree to be met with every where in England. There is only one species, the difference in the wood proceeding from the difference of soil and situation. A considerable quantity of beech is grown in the southern parts of Bucks. It is not much used in building, as it soon rots in damp places; but it is used as piles in places where it is constantly wet. It is manufactured into a great variety of tools, for which its great hardness and uniform texture render it superior to all other sorts of wood; it is also extensively used in making furniture.

BEEF, as every one knows, is the flesh of the ox. It is used either fresh or salted. Formerly it was usual for most families, at least in the country, to supply themselves with a stock of salt beef in October or November, which served for their consumption until the ensuing summer; but in consequence of the universal establishment of markets where fresh beef may be at all times obtained, the practice is now nearly relinquished, and the quantity of salted beef made use of as compared with fresh beef is quite inconsiderable. Large supplies of salted beef are, however, prepared at Cork and other places for exportation to the East and West Indies. During the war, large supplies were also required for victualling the navy. The vessels engaged in the coasting trade, and in short voyages, use only fresh provisions.

The English have at all times been great consumers of beef; and at this moment more beef is used in London, as compared with the population, than any where else. — (For further details with respect to the consumption of beef, &c., see **CATTLE**.)

BEER. See **ALE AND BEER**.

BELL-METAL (Fr. *Metal de Fonte ou de Cloches*; Ger. *Glockengut*; Du. *Klokspys*; Sp. *Campanil*; Rus. *Kolokhnaja mjed*), a composition of tin and copper, usually consisting of 3 parts of copper and 1 of tin. Its colour is greyish white; it is very hard, sonorous, and elastic. Less tin is used for church bells than for clock bells; and in very small bells, a little zinc is added to the alloy. — (*Thomson's Chemistry*.)

BENZON. See **BALSAM**.

BERGEN, the first commercial city of Norway, situated at the bottom of a deep bay, in lat. 60° 24' N., long. 5° 20' E. Population 21,000. The bay is inclosed on all sides by rugged rocks and islands: the water is deep; but, owing to the number and intricacy of the passages, the access to the town is attended at all times with a good deal of difficulty, and should never be attempted without a pilot. Codfish, salted or dried, is one of the principal articles of export; when dried, it is called stock-fish, and goes chiefly to Italy and Holland. The cod fishery employs several thousand persons during the months of February and March; and the exports amounted, in 1829, to 184,064 barrels. The herring fishery, which used to be very successfully carried on upon the coasts of Norway, has, for a good many years, been comparatively unproductive. Whale oil,

skins, bones, tar, with immense numbers of lobsters, &c., are exported. The exports of timber from Bergen are inconsiderable, and none has latterly gone to England. Norway timber is not so large as that brought from Prussian ports, nor so free from knots; but, being of slower growth, it is more compact, and less liable to rot. The planks are either red or white fir or pine: the red wood is produced from the Scotch fir; the white wood, which is inferior in price and estimation, is the produce of the spruce fir: each tree yields three pieces of timber of 11 or 12 feet in length; and is 70 or 80 years of age before it arrives at perfection. The planks or deals of Bergen are, however, a good deal inferior to those of Christiania. The imports into Bergen principally consist of grain from the Baltic; and salt, hardware, coffee, sugar, &c. from England.

For *Monies, Weights, and Measures*, see CHRISTIANIA; where there are further details as to the trade and navigation of Norway.

We subjoin an account of the principal exports from Bergen in 1829.

Bones	-	-	50 tons.	Oil, whale	-	2,402 tuns.
Fish, Lobsters	-	-	250,000 number.	Skins, goat, buck, and deer	-	440 cwt.
Cod, smoked and dry	-	-	15,373 tons.	sheep and lamb	-	75 do.
— salt	-	-	184,064 barrels.	fox, martin, otter, &c.	-	97 skins.
— roe, ditto	-	-	13,927 do.	Tar	-	451 barrels.
Pickled sprats	-	-	1,912 kegs.	Wood, timber and deals	-	380 tons.
Horns, ox and cow	-	-	178 cwt.	staves	-	800 number.
Moss, rock	-	-	131 tons.			(Private information.)

BERRIES (*Baccæ*), the fruits or seeds of many different species of plants. The berries quoted in London Price Currents are bay, juniper, Turkey, and Persian.

1. *Bay Berries* (Fr. *Baies de Laurier*; Ger. *Lorbeeren*; It. *Bacchi di Lauro*; Sp. *Bayas*), the fruit of the *Laurus nobilis*. This tree is a native of the south of Europe, but is cultivated in this country, and is not uncommon in our gardens. The berry is of an oval shape, fleshy, and of a dark purple colour, almost black; it has a sweet fragrant odour, and an aromatic astringent taste. Bay berries, and the oil obtained by boiling them in water, are imported from Italy and Spain. — (*Thomson's Dispensatory*.)

2. *Juniper Berries* (Fr. *Genévrier*; Du. *Sevenboom*; It. *Ginepro*; Sp. *Embro*), the fruit of the common juniper (*Juniperus communis*). They are round, of a black purple colour, and require two years to ripen. They have a moderately strong, not disagreeable, but peculiar smell, and a warm, pungent, sweetish taste, which, if they be long chewed, or previously well bruised, is followed by a considerable bitterness. They are found in this country; but most of those made use of here are imported from Holland, Germany, and Italy. They should be chosen fresh, not much shrivelled, and free from mouldiness, which they are apt to contract in keeping. On distillation with water, they yield a volatile essential oil, very subtle and pungent, and in smell greatly resembling the berries. The peculiar flavour and diuretic qualities of Geneva depend principally on the presence of this oil. English gin is said to be, for the most part, flavoured with oil of turpentine. — (*Lewis's Mat. Med.*; *Thomson's Dispensatory*.)

The duty on juniper berries, previously to 1832, was 11s. 1d. a cwt., being more than 100 per cent. on their price in bond. The oppressiveness of this duty seems to have been the principal reason why turpentine, which in point of flavour and all other respects is so inferior, has been largely used in preference to juniper berries in the preparation of gin. This oppressive duty was reduced, in 1832, to 2s., and we entertain little doubt that this wise and liberal measure will at no distant period occasion the receipt of a greater amount of revenue, at the same time that it cannot fail materially to improve the beverage of a large proportion of the people.

Italian juniper berries fetch at present (Sept. 1833), in the London market, from 9s. 6d. to 10s. 6d. a cwt., duty included; and German and Dutch ditto, from 8s. to 9s.

3. *Turkey Yellow Berries*, the unripe fruit of the *Rhamnus infectorius* of Linnaeus. They are used as a dye drug, in preparing a lively but very fugitive yellow, for topical application in calico-printing. Considerable quantities of them are exported from Salonica, to which they are brought from Thessaly and Albania. An inferior sort is produced in France. — (*Bancroft on Colours*.) The duty on Turkey berries is 2s.; and their price, duty included, in the London market, is (Sept. 1833) 34s. to 36s. a cwt.

4. *Persian Yellow Berries* are said by the merchants to be of the same species as the Turkey yellow berries. The colours which they yield are more lively and lasting. They are high priced, fetching (duty 2s. included) from 110s. to 130s. a cwt. Hitherto the imports have been very inconsiderable; the whole yellow berries (Turkey as well as Persian) entered for home consumption during the 3 years ending with 1831, being only 1,939 cwt. a year. The nett revenue derived from all sorts of berries imported in 1832, was 3,062l. 12s. 4d.

BERYL, called by the jewellers *Aquamarine*. This stone was suspected by Pliny to be a variety of the emerald; a conjecture which modern mineralogists have completely confirmed. The term emerald is applied to that particular variety which presents its own peculiar colour, or *emerald green*; while that of beryl is given indiscriminately to

all the other varieties; as the sea green, pale blue, golden yellow, and colourless. Pliny says that the beryl is found in India, and rarely elsewhere; but besides India, it is found in Peru and Brazil; at Nantes and Limoges, in France; in the Wicklow mountains, in Ireland; in the district of Cairngorm, in Scotland; and in various other places. — (*Plin. Hist. Nat. lib. xxxvii. cap. 5.*; *Ency. Brit. new edit.*)

“Those only which are of good colour and sufficient depth are manufactured; they have a pretty, lively effect, if in good proportion and well polished. Large stones, from one to three and four ounces, are not uncommon, but from their bulk are only in request as specimens for the cabinet: smaller stones suitable for necklaces may be bought at low prices, within the reach of every description of purchasers: ring stones may be had at a few shillings each; and larger, for brooches or seals, from 1*l.* to 5*l.* and often lower.” — (*Mawe on Diamonds, &c. 2d edit.*)

BETEL-NUT, or **ARECA** (Sans. and Hind. *Supari*; Malay, *Pinang*; Javan. *Jambi*), the fruit of the *Areca catechu*, a slender and graceful palm, rising to the height of about 30 or 40 feet; it produces fruit at the age of five or six years, and continues bearing till its 25th or 30th year. The fruit, which is the only part of the palm that is made use of, is eaten both in its unripe and in its mature state. When ripe, it is of the size of a small egg, and of an orange colour; the exterior part consists of a soft, spongy, fibrous matter, inclosing a nucleus resembling a nutmeg in shape, internal structure, and colour, but usually larger, and always harder. A single tree produces, according to its situation, age, culture, &c., from 200 to 800 nuts. They are objects of great importance in the East, forming the principal ingredient of a compound in universal use as a masticatory in all Central and Tropical Asia. The other ingredients are the leaf of the Betel pepper — (which see), in which the areca nut is wrapped; a little CHUNAM — (which see); and generally, but not always, a little *catechu* or terra japonica — (see *CATECHU*). The whole compound is called *betel*, and is used to an extent of which it is difficult for a European to form a just idea. All individuals, without exception of age or sex, begin at an early period to accustom themselves to betel. They are unceasingly masticating it, and derive a gratification from its use that strangers can neither understand nor explain. It reddens the saliva, gives a bright hue to the lips, and, in course of time, renders the teeth quite black. It is said to dispel nausea, excite appetite, and strengthen the stomach. Besides being used as an article of luxury, it is a kind of ceremonial which regulates the intercourse of the more polished classes of the East. When any person of consideration visits another, after the first salutations, betel is presented: to omit it on the one part would be considered neglect, and its rejection would be judged an affront on the other. No one of inferior rank addresses a dignified individual without the previous precaution of chewing betel; two people seldom meet without exchanging it; and it is always offered on the ceremonious interviews of public missionaries. The areca nut is, in consequence, an article of very extensive trade. The countries which yield it most largely for exportation are Malabar, Ceylon, and Sumatra. Of the extent of this trade, some notion may be formed from the fact, that the imports of areca into Bengal in 1829–30, were 695 tons, and into Canton 2,894 tons, though Bengal and Southern China are countries in which areca is largely produced. — (See the article *Betel* in the new edition of the *Ency. Britannica*; *Bell's Review of the External Commerce of Bengal*; *Crawford's Indian Archipelago*, vol. i. p. 102., vol. iii. p. 414.; *Chinese Kalendar and Register for 1832, &c.*)

BETEL-LEAF (Hind. *Pān*; Malay, *Sireh*; Javan. *Suro*), the leaf alluded to in the foregoing article. It is the produce of a species of pepper vine (*Piper betel*), and somewhat resembles the ivy leaf. In their fresh state, betel leaves form an important article of Eastern traffic, being every where used in the preparation of betel. The *Piper Betle* is a scandent plant, and poles are placed in the ground, round which it twines itself. In consequence of the great consumption of its leaves, it is extensively cultivated throughout Tropical Asia. It grows in the greatest perfection in rich soils close to the equator; and is raised with more difficulty the further we recede from it. — (*Ency. Britannica*, new edition, article *Betel*; *Crawford's Indian Archipelago*, vol. i. p. 403.)

BEZOAR (Arab. *Faduj*; Hind. *Zeher-morah*; Pers. *Padzehr Kanie*), a concretion found in the stomach of an animal of the goat kind; it has a smooth glossy surface, and is of a dark green or olive colour: the word bezoar, however, has lately been extended to all the concretions found in animals; — such as the *hog bezoar*, found in the stomach of the wild boar in India; the *bovine bezoar*, found in the gall-bladder of the ox, common in Nepaul; and the *camel bezoar*, found in the gall-bladder of the camel: this last is much prized as a yellow paint by the Hindoos. The finest bezoar is brought to India from Borneo and the sea-ports of the Persian Gulf; the Persian article is particularly sought after, and is said to be procured from animals of the goat kind, *Capra Gazella*. Many extraordinary virtues were formerly ascribed to this substance, but without any sufficient reason. — (*Ainslie's Materia Indica*.)

BILBAO, or (as it is commonly, though incorrectly, written in this country) **BILBOA**, a sea-port town of Spain, in the province of Biscay, on the river Ybai Cabal, about 9 miles from Portugalete. Population 14,500.

Port.—The bay of Bilbao lies between *Punto Galea* on its east, and *Punto Luzuero* on its western side, distant about 3 miles. It stretches S.E. to within $\frac{1}{2}$ of a mile of Portugalete, in lat. $43^{\circ} 20' 10''$ N., long. $5^{\circ} 54\frac{1}{2}'$ W., near the mouth of the river on which Bilbao is built. The water in the bay varies from 5 to 10 and 14 fathoms. There is a bar at the mouth of the river, between Santurce and Portugalete, on which there is not above 4 feet water at ebb tide. High water at full and change at 3 h. P.M. Spring tides rise about 13 feet; and large ships taking advantage of them sometimes ascend the river as far as Bilbao; but they usually load and unload by lighters, either at Portugalete, or at Olaviaga, 4 miles below the town. Pilots are to be had at Santurce, without the bar. In winter, a heavy sea sometimes sets into the bay; but if the pilot cannot go off, he places himself on one of the batteries to the N.W. of Santurce, and makes signals with a red flag, so as to direct the ship to the best anchorage ground.—(See *Laurie's* excellent *Chart of the Bay of Biscay*, with the *Sailing Directions* that accompany it.)

Trade.—Bilbao is favourably situated for commerce. The Biscayans are distinguished for the zeal and courage with which they have defended their peculiar privileges, and for their industry and activity. Bilbao and Santander are the principal ports through which the extensive province of Old Castile, and large portions of Leon and Navarre, most easily communicate with foreign countries. They have, in consequence, particularly the former, a pretty considerable foreign trade. Wool is one of the principal articles of export; but since the introduction of Merino sheep into Germany, and their extraordinary increase in that country, this branch of Spanish commerce, though still of a good deal of importance, has materially declined. Since the abolition, in 1820, of all restrictions on the exportation of corn, flour, &c., the shipments of wheat from Bilbao have been, in some years, very considerable. The supplies are principally brought from the provinces of Palencia, Valladolid, and Zamora, which yield immense quantities of wheat. The distance is from 130 to 140 English miles; and owing to the badness of the roads, and the deficient means of transport, the rate of carriage advances enormously when there is any extraordinary foreign demand. If the *Canal of Castile*, intended to unite the Douro with Reynosa, Bilbao, and Santander, were completed, it would make a considerable revolution in this trade. The *campos*, or plains, on the south side of the Douro, are amongst the finest wheat countries in the world; the crops being frequently so abundant, that the peasants decline reaping the fields at a distance from the villages! In 1831, 146,234 quarters of Spanish wheat, principally from Bilbao, were imported into Great Britain. The iron manufactures of Biscay are in a state of considerable activity, and some part of the produce is exported. The principal articles of importation are wove fabrics, cod-fish, cutlery, and jewellery; sugar, coffee, cacao, and other colonial products, spices, indigo, &c. In 1831, 210 foreign ships, of the burden of 18,822 tons, entered the port of Bilbao. The countries to which these ships belonged are not mentioned; but in 1828, 49 British ships, of the burden of 6,051 tons, entered the port.—(We have derived these details from the *Foreign Quarterly Review*, No. 9. art. *Spain*; the *Annuaire du Commerce Maritime* for 1833, p. 265.; the *Parl. Paper*, No. 550. Sess. 1833; and private information.)

Monies, Weights, and Measures, same as those of CADIZ; which see. We may mention, however, that the fanega, or measure for grain, is equivalent to 165 Winchester quarters.

BILL OF EXCHANGE. See EXCHANGE.

BILL OF HEALTH, a certificate or instrument signed by consuls or other proper authorities, delivered to the masters of ships at the time of their clearing out from all ports or places suspected of being particularly subject to infectious disorders, certifying the state of health at the time that such ships sailed. A *clean* bill imports, that at the time that the ship sailed no infectious disorder was known to exist. A *suspected* bill, commonly called a *touched* patent or bill, imports that there were rumours of an infectious disorder, but that it had not actually appeared. A *foul* bill, or the absence of clean bills, imports that the place was infected when the vessel sailed.—(See *QUARANTINE*.)

BILL OF LADING, is a *formal receipt* subscribed by the master of a ship in his capacity of carrier, acknowledging that he has received the goods specified in it on board his ship, and binding himself (under certain exceptions) to deliver them, in the like good order as received, at the place, and to the individual named in the bill, or his assigns, on his or their paying him the stipulated freight, &c. When goods are sent by a ship hired by a charterparty, the bills of lading are delivered by the master to the merchant by whom the ship is chartered; but when they are sent by a *general ship*,—that is, by a ship not hired by charterparty, but employed as a general carrier,—each individual who sends goods on board, receives a bill of lading for the same. In all cases, therefore, the bill of lading is the evidence of and title to the goods shipped.

The liability of a carrier, at common law to deliver the goods intrusted to his care, is cancelled only by “the act of God and the king’s enemies.” But to limit this responsibility, the following exception is now, invariably almost, introduced into the clause in bills of lading, binding the master to the delivery of the goods:—“*The act of God, the king’s enemies, fire, and all and every other dangers and accidents of the seas, rivers, and navigation, of whatever nature and kind soever, excepted.*”

Bills of lading are not, in general, immediately given by the master on receiving the goods. The usual practice is for the master or his deputy to give a common receipt

for the goods, which is delivered up on receiving the bill of lading. The latter should always be required within 24 hours after the goods are received on board.

Three sets of all bills of lading are made out on stamped paper: one of these should be remitted by the first post to the person to whom the goods are consigned, a second being sent to him by the ship; the third is retained by the shipper of the goods. The master ought always to retain copies of the bills of lading for his government. A stamp duty of 3s. is charged on all bills of lading, whether for goods exported or carried coastwise.

The usual form of a bill of lading is as follows: —

W. B. } N. B. — SHIPPED, in good order and well conditioned, by A. B. merchant, in and upon the
No. 1. a. 10. } good ship called _____ whereof C. D. is master, now in the river Thames, and bound
for _____, the goods following, viz. [*here describe the goods*], marked and numbered
as per margin, to be delivered, in the like good order and condition, at
aforesaid, (*the act of God, the king's enemies, fire, and all and every other dangers and
accidents of the seas, rivers, and navigation, of whatever nature and kind soever, excepted,*)
unto the said A. B. or his assigns, he or they paying for the said goods at the rate of
per piece freight, with primage and average accustomed. In witness whereof, I the
said master of the said ship, have affirmed to three bills of lading, of this tenour and date;
any one of which bills being accomplished, the other two are to be void.
London, this _____ day of _____, 1834. C. D., Master.

But in the case of ships homeward bound from the West Indies, which send their boats to fetch the cargo from the shore, the exception in the bill of lading is usually expressed as follows: — “The act of God, the king's enemies, fire, and all and every other dangers and accidents of the seas, rivers, and navigation, of whatever nature and kind soever, *save risk of boats, so far as ships are liable thereto*, excepted.” Other exceptions may be and are sometimes introduced; but the above is the general form.

Transfer of Bills of Lading. — Bills of lading are transferable either by blank or special indorsement, like bills of exchange. And whatever may be the character of the person to whom the goods are consigned, whether he be a buyer, or merely the factor, agent, or broker of the consignor, the *bonâ fide* holder of a bill of lading indorsed by the consignee, is entitled to the goods, and may claim them from the master, if he can prove that he has purchased the bill for a *good consideration*; but unless he can do this, he is not entitled to the goods. — (*Holt, Law of Shipping*, 2d ed. p. 363.)

Formerly, a factor, though he might sell, could not *pledge* the goods of his principal. But the hardship and inconvenience arising from this rule were such, that it was set aside by the act 6 Geo. 4. c. 94. The second section of this act declares, that any person in possession of a bill of lading shall be deemed the true owner of the goods specified in it, so as to make a sale or pledge by him of such goods or bill of lading valid, unless the person to whom the goods are sold or pledged has notice that the seller or pledger is not the actual and *bonâ fide* owner of the goods. — (See FACTOR.)

Delivery under Bill of Lading. — It being usual to sign and deliver three bills of lading, it is possible that there may be conflicting demands upon the captain by the different holders. Nothing, however, is, in such a case, required of him, except that he act with good faith, and to the best of his judgment; and that he make delivery of the goods to the person who first demands them of him, upon presentment of the bill of lading, *provided the circumstances be not such as to justify a suspicion of his having unfairly got possession of it*. If he act differently, he is answerable, according to the peculiarities of the case, to the person injured by his negligence; the bill of lading being not only the instructions of the merchant to him, as his carrier or servant, but his own especial agreement to deliver according to its conditions.

Where several bills of lading of a different import have been signed, no regard is to be paid to the time when they were first signed by the master; but the person who first gets legal possession of one of them from the owner or shipper, has a right to the consignment; and where such bills of lading, though different upon the face of them, are constructively the same, and the master has acted *bonâ fide*, a delivery according to such legal title will discharge him from all. — (*Holt*, p. 375. and 377.)

BILL OF SALE, a contract under seal, by which an individual conveys or passes away the right and interest he has in the goods or chattels named in the bill. The property of ships is transferred by bill of sale. — (See **REGISTRY**.)

BILL OF SIGHT. When a merchant is ignorant of the real quantities or qualities of any goods assigned to him, so that he is unable to make a perfect entry of them, he must acquaint the collector or comptroller of the circumstance; and they are authorised, upon the importer or his agent making oath that he cannot, for want of full information, make a perfect entry, to receive an entry by *bill of sight*, for the packages, by the best description which can be given, and to grant warrant that the same may be landed and examined by the importer in presence of the officers; and within 3 days after any goods shall have been so landed, the importer shall make a perfect entry, and shall either pay down the duties, or shall duly warehouse the same. — (3 & 4 Will. 4. c. 52. § 24.)

In default of perfect entry within 3 days, such goods are to be taken to the king's

warehouse; and if the importer shall not, within 1 month, make perfect entry, and pay the duties thereon, or on such parts as can be entered for home use, together with charges of moving and warehouse rent, such goods shall be sold for payment of the duties. — § 25.

The East India Company are authorised, without the proof before-mentioned, to enter goods by bill of sight, and to make perfect entry, and pay the duties within 3 months. — § 26.

BILL OF STORE, is a licence granted by the Custom-house, to merchants, to carry such stores and provisions as are necessary for a voyage, free of duty.

By the act 3 & 4 Will. 4. c. 52., returned goods may be entered by bill of store, as follows: —

From 5th January, 1826, it shall be lawful to re-import into the United Kingdom, from any place, in a ship of any country, any goods (except as herein-after excepted) which shall have been legally exported from the United Kingdom, and to enter the same by bill of store, referring to the entry outwards, and exportation thereof; provided the property in such goods continue in the person by whom or on whose account the same have been exported; and if the goods so returned be foreign goods which had before been legally imported into the United Kingdom, the same duties shall be payable thereon as would, at the time of such re-importation, be payable on the like goods, under the same circumstances of importation as those under which such goods had been originally imported; or such goods may be warehoused upon a first importation thereof: provided always, that the several sorts of goods enumerated or described in the list following shall not be re-imported into the United Kingdom for *home use*, upon the ground that the same had been legally exported from thence, but that the same shall be deemed to be *foreign goods*, whether originally such or not, and shall also be deemed to be imported for the first time into the United Kingdom; viz.

Goods exported, which may not be re-imported for Home Use.

Corn, grain, meal, flour, and malt; hops, tobacco, tea.

Goods for which any bounty or any drawback of excise had been received on exportation, unless by special permission of the commissioners of customs, and on repayment of such bounty or such drawback.

All goods for which bill of store cannot be issued in manner herein-after directed, except small remnants of British goods, by special permission of the commissioners of customs, upon proof to their satisfaction that the same are British, and had not been sold. — § 33.

The person in whose name any goods so re-imported were entered for exportation, shall deliver to the searcher, at the port of exportation, an exact account signed by him of the particulars of such goods, referring to the entry and clearance outwards, and to the return inwards of the same, with the marks and numbers of the packages both inwards and outwards; and thereupon the searcher, finding that such goods had been legally exported, shall grant a bill of store for the same; and if the person in whose name the goods were entered for exportation was not the proprietor thereof, but his agent, he shall declare upon oath on such bill of store the name of the person by whom he was employed as such agent; and if the person to whom such returns are consigned shall not be such proprietor and exporter, he shall declare upon oath on such bill of store the name of the person for whose use such goods have been consigned to him; and the real proprietor, ascertained to be such, shall make oath upon such bill of store to the identity of the goods so exported and so returned, and that he was at the time of exportation and of re-importation the proprietor of such goods, and that the same had not during such time been sold or disposed of to any other person; and such affidavits shall be made before the collectors or comptrollers at the ports of exportation and of importation respectively, and thereupon the collector and comptroller shall admit such goods to entry by bill of store, and grant their warrant accordingly. — § 34.

BILLINGSGATE, a market for fish, contiguous to the Custom-house in London. It is held every lawful day, and was established in 1699 by stat. 10 & 11 Will. 3. c. 24. Every person buying fish in Billingsgate market, may sell the same in any other market-place or places within the city of London or elsewhere, by retail, with this condition, that none out fishmongers be permitted to sell in fixed shops or houses. No person or persons shall purchase at Billingsgate any quantity of fish, to be divided by lots or in shares amongst any fishmongers or other persons, in order to be afterwards put to sale by retail or otherwise; nor shall any fishmonger engross, or buy in the said market, any quantity of fish, but what shall be for his own sale or use, under the penalty of 20*l.* No person is to have in his possession, or expose to sale, any spawn of fish, or fish unsizeable, or out of season. — (36 Geo. 3. c. 118.) The minimum size of the lobsters to be sold at Billingsgate is fixed by statute. — (See LOBSTER.)

No fish of foreign taking or curing, or in foreign vessels, is to be imported into the United Kingdom, under penalty of forfeiture, except turbot and lobsters, stock-fish, live eels, anchovies, sturgeon, botargo, and caviare. Fresh fish of British taking, and imported in British ships, and turbot, however taken or imported, may be landed without report, entry, or warrant. — (6 Geo. 4. c. 107.)

For some further remarks with respect to this subject, see FISH.

BIRCH (Fr. *Bouleau*; Du. *Berke*; Ger. *Birke*; It. *Betulla*; Lat. *Betula*; Pol. *Brzoza*; Rus. *Bereza*; Sp. *Abedul*, *Betulla*), a forest tree met with every where in the north of Europe. It is applied to various purposes. In Lapland, Norway, and Sweden, the long twigs of the birch are woven into mats and twisted into ropes; the outer bark forms an almost incorruptible covering for houses; and the inner bark is used, in periods of scarcity, as a substitute for bread. Russia leather is prepared by means of the empyreumatic oil of the birch. It is an excellent wood for the turner, being light, compact, and easily worked. Its durability is not very great. It is sometimes used in the manufacture of herring barrels.

BIRDLIME (Ger. *Vogelleim*; Fr. *Glu*; It. *Pania*; Sp. *Liga*; Rus. *Ptitschei Klei*) exudes spontaneously from certain plants, and is obtained artificially from the middle

bark of the holly. Its colour is greenish, its flavour sour, and it is gluey, shining, and tenacious. The natural is more adhesive than the artificial birdlime. — (*Thomson's Chemistry.*)

BIRDS' NESTS (Ger. *Indianische Vogelnester*; Du. *Indiaansche Vogelnestjes*; Fr. *Nids de Tunkin*; It. *Nidi di Tunchino*; Sp. *Nidos de la China*; Java. *Susu*; Malay, *Sarungburung*), the nests of a species of swallow peculiar to the Indian islands (*Hirundo esculenta*), very much esteemed in China. In shape this nest resembles that of other swallows; it is formed of a viscid substance; and in external appearance, as well as consistence, is not unlike fibrous, ill-concocted isinglass. Esculent nests are principally found in Java, in caverns that are most frequently, though not always, situated on the sea-coast. Many conflicting statements have been made as to the substance of nests; some contending that they are formed of sea-foam or other marine products, and others that they are elaborated from the food of the bird, &c. But these are points as to which nothing satisfactory is known.

We borrow from Mr. Crawford's valuable work on the *Eastern Archipelago* (vol. iii. pp. 432–437.), the following authentic and curious details as to the traffic in this singular production:—"The best nests are those obtained in deep damp caves, and such as are taken before the birds have laid their eggs. The coarsest are those obtained after the young are fledged. The finest nests are the whitest, that is, those taken before the nest has been rendered impure by the food and *feces* of the young birds. They are taken twice a year, and, if regularly collected, and no unusual injury be offered to the caverns, will produce very equally, the quantity being very little, if at all, improved by the caves being left altogether unmolested for a year or two. Some of the caverns are extremely difficult of access, and the nests can only be collected by persons accustomed from their youth to the office. The most remarkable and productive caves in Java, of which I superintended a moiety of the collection for several years, are those of *Karang-bolang*, in the province of *Baglen*, on the south coast of the island. Here the caves are only to be approached by a perpendicular descent of many hundred feet, by ladders of bamboo and rattan, over a sea rolling violently against the rocks. When the mouth of the cavern is attained, the perilous office of taking the nests must often be performed by torch-light, by penetrating into recesses of the rock where the slightest trip would be instantly fatal to the adventurers, who see nothing below them but the turbulent surf making its way into the chasms of the rock.

"The only preparation which the birds' nests undergo is that of simple drying, without direct exposure to the sun, after which they are packed in small boxes, usually of half a picul. They are assorted for the Chinese market into three kinds, according to their qualities, distinguished into *first or best*, *second*, and *third* qualities. Caverns that are regularly managed, will afford, in 100 parts, 53·3 parts of those of the first quality, 35 parts of those of the second, 11·7 parts of those of the third.

"The common prices for birds' nests at Canton are, for the first sort, no less than 3,500 Spanish dollars the picul, or 5*l.* 18*s.* 1*d.* per lb.; for the second, 2,800 Spanish dollars per picul; and for the third, 1,600 Spanish dollars. From these prices it is sufficiently evident, that the birds' nests are no more than an article of expensive luxury. They are consumed only by the great; and, indeed, the best part is sent to the capital for the consumption of the court. The sensual Chinese use them, under the imagination that they are powerfully stimulating and tonic; but it is probable that their most valuable quality is their being perfectly harmless. The people of Japan, who so much resemble the Chinese in many of their habits, have no taste for the edible nests; and how the latter acquired a taste for this foreign commodity is no less singular than their persevering in it. Among the western nations there is nothing parallel to it, unless we except the whimsical estimation in which the Romans held some articles of luxury, remarkable for their scarcity rather than for any qualities ascribed to them."

Mr. Crawford estimates the whole quantity of birds' nests exported from the Archipelago at 242,400 lbs. worth 284,290*l.* "The value," he observes, "of this immense property to the country which produces it, rests upon the capricious wants of a single people. It is claimed as the exclusive property of the sovereign, and every where forms a valuable branch of his income, or of the revenue of the state. This value, however, is of course not equal, and depends upon the situation and the circumstances connected with the caverns in which the nests are found. Being often in remote and sequestered situations, in a country so lawless, a property so valuable and exposed is subject to the perpetual depredation of freebooters, and it not unfrequently happens that an attack upon it is the principal object of the warfare committed by one petty state against another. In such situations, the expense of affording them protection is so heavy, that they are necessarily of little value. In situations where the caverns are difficult of access to strangers, and where there reigns enough of order and tranquillity to secure them from internal depredation, and to admit of the nests being obtained without other expense than the simple labour of collecting them, the value of the property is very great. The caverns of *Karang-bolang*, in Java, are of this description. These annually afford 6,810 lbs. of nests, which are worth, at the Batavia prices of 3,200, 2,500, and 1,200 Spanish dollars the picul, for the respective kinds, nearly 139,000 Spanish dollars; and the whole expense of collecting, curing, and packing, amounts to no more than 11 per cent. on this amount. The price of birds' nests is of course a monopoly price, the quantity produced being by nature limited, and incapable of augmentation. The value of the labour expended in bringing birds' nests to market is but a trifling portion of their price, which consists of the highest sum that the luxurious Chinese will afford to pay for them, and which is a tax paid by that nation to the inhabitants of the Indian islands. There is, perhaps, no production upon which human industry is exerted, of which the cost of production bears so small a proportion to the market price." — (See also the valuable work of *Count Hogendorp, Coup d'Œil sur l'Île de Java*, p. 201.)

BISMUTH (Ger. *Wismuth*; Du. *Bismuth*, *Bergsteen*; Fr. *Bismuth*; It. *Bismutte*; Sp. *Bismuth*, *Piedra inga*; Rus. *Wismut*; Lat. *Bismuthum*), a metal of a reddish white colour, and almost destitute of taste and smell. It is softer than copper; its specific gravity is 9·822. When hammered cautiously, its density is considerably increased; it breaks, however, when struck smartly by a hammer, and, consequently, is not malleable, neither can it be drawn out into wire; it melts at the temperature of 476°. — (*Thomson's Chemistry.*)

"Bismuth is used in the composition of pewter, in the fabrication of printers' types, and in various other metallic mixtures. With an equal weight of lead, it forms a brilliant white alloy, much harder than lead, and more malleable than bismuth, though not ductile; and if the proportion of lead be increased, it is rendered still more malleable. Eight parts of bismuth, 5 of lead, and 3 of tin, constitute the fusible metal, sometimes called *Newton's*, from its discoverer, which melts at the heat of boiling water, and may be fused over a candle in a piece of stiff paper without burning the paper. Pewterers' solder is formed of one part of bismuth, with 5 of lead, and 3 of tin. It forms the basis of a sympathetic ink." — (*Ure.*)

BITUMEN (Ger. *Judenpech*; Du. *Jodenlym*; It. *Asfalto*; Sp. *Asfalto*; Port. *Asphalto*; Rus. *Asfalt*; Lat. *Asphaltum*, *Bitumen Judaicum*). This term includes a considerable range of inflammable mineral substances, burning with flame in the open air. They differ in consistency, from a thin fluid to a solid; but the solids are for the most part liquefiable at a moderate heat. They are, — 1. *Naphtha*; a fine, white, thin, fragrant, colourless oil, which issues out of white, yellow, or black clays in Persia and Media. This is highly inflammable. Near the village of Amiano, in the state of Parma, there exists a spring which yields this substance in sufficient quantity to illuminate the city of Genoa, for which purpose it is employed. With certain vegetable oils, naphtha is said to form a good varnish. — 2. *Petroleum* is much thicker than naphtha, resembling in consistence common tar. It has a strong disagreeable odour, and a blackish or reddish brown colour. During combustion, it emits a thick black smoke, and leaves a little residue in the form of black coal. It is more abundant than the first-mentioned variety, from which it does not seem to differ, except in being more inspissated. It occurs, oozing out of rocks, in the vicinity of beds of coal, or floating upon the surface of springs. In the Birman empire, near Rainanghong, is a hill containing coal, into which 520 pits have been sunk for the collection of petroleum, the annual produce of the hill being about 400,000 hogsheds. It is used by the inhabitants of that country as a lamp oil, and, when mingled with earth or ashes, as fuel. In the United States it is found abundantly in Kentucky, Ohio, and New York, where it is known by the name of *Seneca* or *Genesee* oil. It is also obtained from wells in the island of Zante. Herodotus tells us, that he had seen these wells — (lib. iv. c. 195.); and the description he has given of them, and of the mode of obtaining the petroleum, corresponds, in all respects, with the accounts of the best modern travellers. The average annual produce of the Zante springs is about 100 barrels. — (*Chandler's Travels in Greece*, 4to ed. p. 301.; *Holland's Travels in Greece*, 4to ed. p. 18.) Petroleum is particularly abundant in Persia. "When taken from the pit, it is a thick liquid resembling pitch. The bottoms of most vessels which navigate the Euphrates and Tigris are covered with it, and it is also used in lamps, instead of oil, by the natives. The most productive fountains are those of Kerkook, Mendali, and Badku. The wells in the neighbourhood of the latter seem to be quite inexhaustible, being no sooner emptied than they again begin to fill. Some of them have been found to yield from 1,000 to 1,500 lbs. a day!" — (*Kinneir's Persian Empire*, p. 39. and 359.) — 3. *Maltha*, or *Sea-wax*, is a solid whitish substance, not unlike tallow. It melts when heated, and in cooling assumes the consistency of white cerate. This is, most probably, the *bitumen candidum* of Pliny (*Hist. Nat.* lib. xxxv. c. 15.). It is not used as pitch; but it affords a better light than petroleum, and emits a less disagreeable smell. It is found on the surface of the Baikal Lake in Siberia, at the foot of the mountains of Bucktiari in Persia, and in some other places. — 4. *Elastic Bitumen* yields easily to pressure; is flexible and elastic. It emits a strong bituminous odour, and is about the weight of water. On exposure to the air it hardens, and loses its elasticity. It takes up the traces of crayons in the same manner as caoutchouc, or Indian rubber, whence it has obtained the name of *mineral caoutchouc*. It has hitherto been found only in the lead mines of Derbyshire. — 5. *Compact Bitumen*, or *Asphaltum*, is of a shining black colour, solid, and brittle, with a conchoidal fracture. Its specific gravity varies from 1 to 1.6. Like the former varieties, it burns freely, and leaves but little residuum. It is found in India, on the shores of the Dead Sea, in France, in Switzerland, and in large deposits in sandstone in Albania; but nowhere so largely as in the island of Trinidad, where it forms a lake three miles in circumference, and of a thickness unknown. A gentle heat renders it ductile, and, when mixed with grease or common pitch, it is used for paying the bottoms of ships, and is said to protect them from the teredo of the West Indian seas. The ancients employed bitumen in the construction of their buildings. The bricks of which the walls of Babylon were built were, it is said (*Herodotus*, lib. i. § 179.), cemented with hot bitumen, which gave them unusual solidity.

BLACKING (Ger. *Schuhschwärze*, *Wichse*; Fr. *Noir* (*de cordonnier*); It. *Nero da ugnere le scarpe*; Sp. *Negro de zapatos*). A factitious article, prepared in various ways, used in the blacking of shoes. It is in very extensive demand.

BLACK-LEAD, or **PLUMBAGO** (Du. *Potloot*; Fr. *Mine de plomb noir*, *Plomb de mine*, *Potelot*; Ger. *Pottloth*, *Reissbley*; It. *Miniera di piombo*, *Piombaggine*, *Corezolo*; Lat. *Plumbago*; Sp. *Piedra mineral de plomo*), a mineral of a dark steel grey colour, and a metallic lustre; it is soft, and has a greasy feel; it leaves a dark coloured line when drawn along paper. It is principally employed in the making of pencils; it is also employed in the making of crucibles, in rubbing bright the surface of cast-iron utensils, and in diminishing friction, when interposed between rubbing surfaces. The finest specimens of this mineral are found in the celebrated mine of Borrowdale, in Cumberland, worked since the days of Queen Elizabeth. — (*Thomson's Chemistry*.) Recently, plumbago, of a very good quality, has been imported from Ceylon.

BLACK-LEAD PENCILS (Du. *Potlootpennen*; Fr. *Crayons noirs*; Ger. *Bley-*

stifte; It. *Lapis nero*; Port. *Lapis negro*; Rus. *Karanaschü*; Sp. *Lapiz negro*), are formed of black-lead encircled with cedar.

BLOOD-STONE (Ger. *Blutstein*; Fr. *Pierre sanguine à crayon*; It. *Sanguiga*; Sp. *Piedra sanguinaria*; Lat. *Hæmatites*), or the *Lapis hæmatites*, a species of calcedony, is a mineral of a reddish colour, hard, ponderous, with long pointed needles. It is found among iron ore in great abundance. These stones are to be chosen of the highest colour, with fine striæ or needles, and as much like cinnabar as possible. Goldsmiths and gilders use it to polish their work. It is also used for trinkets.

BLUBBER (Ger. *Thran*, *Fischtran*; Du. *Thraan*; It. *Olio di pesce*; Sp. *Grassa*, *Acete de pescado*; Rus. *Salo worwanoe*, *Worwan*; Lat. *Oleum piscinum*), the fat of whales and other large sea-animals, of which train oil is made. The blubber is the *adepts* of the animal: it lies under the skin, and over the muscular flesh: it is about 6 inches in thickness, but about the under lip it is 2 or 3 feet thick. The whole quantity yielded by one of these animals ordinarily amounts to 40 or 50, but sometimes to 80 or more cwt. Formerly train oil was manufactured from the blubber in the seas round Spitzbergen, and other places where whales were caught; but the practice is now to bring the blubber home in casks, and to prepare the oil afterwards.

It is enacted by the 6 Geo. 4. c. 107. § 44., that before any blubber, train oil, spermaceti oil, head matter, or whale fins, shall be entered as being entirely the produce of sea-animals caught by the crews of ships fitted out in the United Kingdom, or the islands of Jersey, Guernsey, Sark, and Man, the master of the ship importing such goods shall make oath, and the importer also shall make oath, to the best of his knowledge and belief, that the same are the produce of fish or creatures living in the sea, taken and caught wholly by the crew of such ship, or by the crew of some other ship (naming it) fitted out in the United Kingdom, or in one of the islands of Guernsey, Jersey, Alderney, Sark, or Man (naming which).

Before blubber, train oil, &c. can be entered as from a British possession, a certificate must be obtained from the Custom-house officer at such British possession, or in default of such officer being there, from two principal inhabitants, notifying that oath had been made before him or them that such blubber, &c. was the produce of fish or creatures living in the sea, and had been taken by British subjects usually residing in some part of his Majesty's dominions; and the importer is to make oath, to the best of his knowledge and belief, to the same effect.

The gauging of casks of oil and blubber is dispensed with since 1825. They are to be passed at the rate of 126 gallons the pipe, and 63 gallons the hogshead.

BOATS are open vessels, commonly wrought by oars, and of an endless variety of shapes, according to the purposes to which they are to be applied.

It is ordered by stat. 6 Geo. 4. c. 108., that every boat belonging to or attached to any other vessel, shall have painted on the outside of the stern of such boat, the name of the vessel and place to which she belongs, and the master's name within side of the transom, in white or yellow Roman letters, 2 inches long, on a black ground, under pain of forfeiture. Boats *not belonging* to vessels, are to be painted with the name of the owner and place to which they belong, under penalty of forfeiture. All boats having double sides or bottoms, or secret places for the purpose of concealing goods, or having any hole, pipe, or other device for the purpose of running goods, are to be forfeited.

Regulations of Watermen on the Thames. — From Chelsea Bridge towards Windsor, *3d.* per half mile for scullers.

Over the water directly between Windsor and Crawley's Wharf, Greenwich (excepting the Sunday ferries), for one person, *3d.*; two persons, *1s.* each; exceeding two persons, *1d.* each.

To or from ships westward of Greenwich, for one person, *2d.*; exceeding one person, *1d.* each; and, where the distance to the ship does not exceed the distance across the river, the fare across the river shall be taken.

To or from ships eastward of Greenwich, at the rate of *6d.* per half mile.

To or from vessels for passengers, for one person, *4d.*; exceeding one person, *3d.* each, with not exceeding 56 lbs. of luggage for each. After this at the rate of *1s.* per cwt.

Watermen detained by passengers to be paid for time or distance, at the option of the watermen.

	<i>s.</i>	<i>d.</i>		<i>s.</i>	<i>d.</i>
By Time for a Pair of Oars. — First hour	2	0	Each succeeding hour	-	1 0
Second hour	-	1 6	For the day	-	- 12 0

To last from 7 A. M. to 5 P. M. between Michaelmas and Lady Day; and from 6 A. M. to 6 P. M. from Lady Day to Michaelmas.

SCULLER'S FARES.

The Bridges, &c. stand in the following order.

London Bridge	Nine Elms	Shadwell Dock Stairs
Southwark Bridge	Red House, Battersea	Kidney ditto
Blackfriars Bridge	Swan Stairs, Chelsea	Limehouse Hole ditto
Waterloo Bridge	Chelsea Bridge	Ditto, Torrington Arms
Westminster Bridge	Iron Gate	Deptford, George Stairs
Lambeth Stairs	Union Stairs	Ditto, Low-Water Gate
Vauxhall Bridge	King Edward ditto	Greenwich, Crawley's Wharf.

The fare from either of the above places to the next is *3d.*, and so on in proportion.

Passage Boats. — Oars' Fare 8 Passengers. Sculler's Fare 6 Passengers.

	<i>s.</i>	<i>d.</i>		<i>s.</i>	<i>d.</i>		<i>s.</i>	<i>d.</i>
London Bridge to		each	London Bridge to		each	London Bridge to		each
Chelsea Bridge -	0	6	Brentford -	1	3	Walton-upon-Thames -	1	9
Wandsworth -	0	7	Isleworth -	1	3	Shepperton -	2	0
Putney -	0	8	Richmond -	1	3	Weybridge -	2	0
Fulham -	0	8	Twickenham -	1	6	Laleham -	2	0
Barn's Elms -	0	8	Tide-end Town -	1	6	Chertsey -	2	0
Hammersmith -	0	9	Kingston -	1	6	Staines -	2	6
Chiswick -	0	9	Hampton Court -	1	9	Datchet -	3	0
Barnes -	1	0	Hampton Town -	1	9	Windsor -	3	0
Mortlake -	1	0	Sunbury -	1	9			
Deptford -	0	6	Blackwall -	0	9	Gravesend -	1	6
Greenwich -	0	6	Woolwich -	1	0			

For a full boat load of luggage, same as for 8 passengers.

For half a load, same as for 4 passengers.

Penalties.—Taking more than fare, not exceeding 2*l*.

Waterman to have a list of fares in his boat, and on not permitting the passenger to examine it, the passenger is discharged from paying his fare, and the waterman may be fined not exceeding 5*l*.

Refusing to take a passenger, or not answering when called by the number of his boat, not exceeding 5*l*.

Unnecessarily delaying a passenger, not exceeding 5*l*.

Refusing to permit any person to read the name and number of his boat, or to tell his Christian or surname, or the number of his boat, on being paid his fare, or making use of any abusive language, not exceeding 5*l*.

Rules and By-laws made by the Court of Aldermen, 15th of April, 1828.—Letting his boat remain at any stairs, while wilfully absent, or not being ready to take a passenger into his boat, not exceeding 1*l*.

Refusing to give his name or number, or that of any other waterman, not exceeding 1*l*.

Obstructing any other waterman in taking in or landing a passenger, or obstructing a passenger, not exceeding 1*l*.

Towing or being towed by any other boat without the consent of all the passengers, not exceeding 3*l*.

Agreeing to take any less sum than the rate allowed, and afterwards demanding more than the sum agreed for, not exceeding 2*l*.

Only two boats to be placed aboard any steam-boat at the same time in turn. Waterman, previous to taking turn as aforesaid, to lie with his boat upon his oars at least one boat's length distant from any other boat lying alongside, and shall not approach nearer, until after the former boat shall have proceeded two boats' length, not exceeding 5*l*.

The offices of Harbour-masters are in Little Thames Street, St. Catharine's; and Canal Office, Black-wall.

BOLE, a friable earthy substance, a species of the soapstone family. Specific gravity 1.4 to 2. It is found in the island of Lemnos, whence it is sometimes called Lemnian earth; and in Armenia, Italy, France, Silesia, various parts of South America, &c. Armenian and French boles were at one time not uncommon in this country, being used in the materia medica, but they are now entirely, or almost entirely, discarded. In India, however, Armenian bole still continues to be in extensive demand. It is brought to Bombay from the Persian Gulf. It is soft, feels greasy to the touch, adheres strongly to the tongue, and is very frangible: it is generally of a yellowish brown colour; though sometimes it is seen of a fine flesh red, which is the variety held in the highest estimation. Some savage nations, such as the Ottomaques, described by M. Humboldt, are in the habit of allaying the pains of hunger by eating boles. The Javanese, when they wish to become thin, eat cakes, called *tanaampo*, made of bole. — (*Lewis, Mat. Medica; Thomson's Chemistry; Ainslie's Mat. Indica.*)

BOHEA, a species of tea. See **TEA**.

BOMBAY, a sea-port on the western coast of British India, being, after Calcutta and Canton, the greatest commercial emporium in the East; lat. 18° 56' N., long. 72° 57' E. It is situated on the south-eastern extremity of a small island of the same name, separated from the main land by an arm of the sea, forming, with the contiguous islands of Colabah, Salsette, Butcher's Island, and Caranjah, one of the best harbours in India. Bombay Island was ceded by the Portuguese to the English in 1661, as the dower of Queen Catherine, wife of Charles II., and was taken possession of in 1664; so that it has been in our occupation about 170 years, being by far the oldest of our possessions in the East. In 1668, it was transferred by the crown to the East India Company, by letters patent, in free and common soccage, on payment of the annual rent of 10*l*. But, by the present charter, it has reverted to the crown, with the rest of the Company's assets, being held by the Company in trust merely. On its cession to the crown of England, in 1661, its population did not exceed 15,000 souls, the outcasts of the natives of India. It now contains 15,474 houses, valued at 3,606,424*l*., and a population exceeding 229,000. The following statement of the population of Bombay, at different periods, will show its progress:—

1664, when taken possession of	15,000	1816	-	-	-	161,550
1716	16,000	1830	-	-	-	229,000

The census of 1816 exhibits the proportion of the different classes of inhabitants as follows:—

British, not military	-	1,840	Hindoos	-	103,800
Ditto, military and marine	-	2,460	Parsees	-	13,550
Native Christians, Armenians, and descendants of Portuguese	-	11,500			Total 161,550
Jews	-	800			
Mohammedans	-	28,000			

The fort stands on the south-east extremity of the island, on a narrow neck of land, immediately over the harbour. The fortifications are extensive, and on the sea side very strong.

Bombay Harbour is one of the safest and most commodious in India. It is bounded on the west and north by the island of Colabah, or Old Woman's Island, Bombay Island, and the island of Salsette. The first two are separated only by a narrow creek fordable at low water, and Bombay Island was joined to Salsette by a causeway constructed in 1805. On the east side of the harbour, between it and the main land is Butcher's Island, distant about 4 miles from Bombay; and immediately behind Butcher's Island is the famous island of Elephanta. About 3 miles south from Butcher's Island is the island of Caranjah, on the western side of which, next the harbour, is an extensive shoal. S. W. from Caranjah, distant about 5 miles, is Tull Point; between which and Colabah, or Old Woman's Island, is the entrance to the harbour. There is a light-house on the southern extremity of Colabah Island, elevated about 150 feet above the level of the sea, which in clear weather may be seen at the distance of 7 leagues. The

point on which the light-house stands is surrounded on all sides by an extensive reef of rocks divided into prongs: of these, the most dangerous is the prong stretching S.W. about 3 miles from the light-house, and forming the northern boundary of the entrance into the harbour. The reef stretching W.N.W. from Tull Point about $3\frac{1}{2}$ miles, forms the southern boundary of the entrance; the breadth of the channel between them being about 3 miles, with a depth of from 7 to 8 fathoms. In going into the harbour, it is necessary to clear a sunken rock, lying almost due east from the light-house, at about $\frac{1}{4}$ mile distant; and also a bank, called the middle ground, lying nearly opposite to and about $\frac{1}{2}$ mile from the southern extremity of the town. — (See *Nicholson and Watson's Plan of Bombay Harbour*.)

Docks. — Bombay is the only port of consequence in British India in which the rise and fall of the tide are so considerable as to admit of the formation of extensive wet docks. At ordinary spring tides, the rise is about 14 feet, but occasionally as high as 17. The capacious docks constructed by the East India Company are their property, and are for the most part under the direction of Parsees, who, excepting the Chinese, are the most industrious and intelligent people of the East. The expense of repairing ships in them is enormous. Merchant vessels of great size, or from 1,300 to 1,400 tons burden, for the cotton trade to China, have been built in these docks. Frigates and line-of-battle ships have also been occasionally constructed in them, sometimes under the exclusive direction of Parsee artificers. Ships built at Bombay, on account of the timber being brought from a great distance, are very costly; but being, contrary to the practice in other parts of India, entirely constructed of teak, they are the most durable vessels in the world, requiring little repair, and often running 50 or 60 years. Being for the most part built by natives, without any very strict application of the rules of art, they are commonly, though not always, heavy sailers.

Monies. — Accounts are here kept in rupees; each rupee being divided into 4 quarters, and each quarter into 100 reas. The rupee is also divided into 16 annas, or 50 pice. An urdee is 2 reas; a doreea, 6 reas; a dooganea, or single pice, 4 reas; a fudeea, or double pice, 8 reas; a pauncha is 5 rupees; and a gold mohur, 15 rupees. Of these, the annas and reas only are imaginary monies. The coins of Bombay are the mohur, or gold rupee, the silver or Company's rupee, and their divisions; also the double and single pice, the urdee, and doreea, which are copper coins with a mixture of tin or lead. The following is the assay and sterling value of the present gold and silver coinage of Bombay: —

	Gross Wt.	Pure Metal.	Sterling Value.
Gold Mohur	180	165	29-2
Company's rupee (silver)	180	165	1-11 if silver be taken at 5s. 2d. an oz., and 2s. 0½d. if silver be taken at 5s. 6d. an oz.

The Company's rupee has only been coined since the 1st of September, 1835; but it is almost identical in respect of value with the rupees previously in circulation.

The charge for coinage in the Bombay Mint is 2½ per cent. for gold, and 3 per cent. for silver, including the charges for refining. The machinery for this mint was sent out from England a few years ago, and is complete, but very costly. At Bombay there are no banks, as at Madras and Calcutta, and paper money is unknown in mercantile transactions.

Weights and Measures. — The weights and measures used at Bombay are as follow: —

Gold and Silver Weight.

	1 Wall =	4-475
40 Walls =	1 Tola =	179

Pearl Weight.

133 Tuckas =	1 Tucka =	0-208
24 Ruttees =	1 Ruttee =	3
24 Ruttees =	1 Tank =	72

Shipping. — At Bombay there is an insurance society with a capital of 200,000 rupees, or about 200,000 sterling; and there are also private underwriters who insure separately on ships. In 1836-37, 28 ships, of the aggregate burden of 20,800 tons, mostly owned by native merchants resident in Bombay, were employed in the China trade; and there are besides a considerable number of large ships engaged in the trade to England and other places. They are for the most part navigated by Indian seamen or Lascars, those of Bombay being accounted by far the best in India; the master and superior officers only, and not always, being Englishmen. Besides these large vessels, there is a numerous class of native craft, under various forms and names, computed to amount in all to near 50,000 tons, of from 2 to 175 tons each. These vessels, besides furnishing the town with firewood, hay, straw, &c. from the neighbouring continent, navigate coastways from Cape Comorin to the Gulf of Cutch, and sometimes cross the sea to Muscat and the Arabian Gulf. During the eight fair months, that is, from October to May, the largest sized vessels perform five or six trips to Damaun, Surat, Cambay, Broach, Jumbosier, and Cutch, bringing from these ports, where they sometimes winter, and where many of their owners reside, cotton, ghee, oil, pulse, wheat, cotton cloths, timber, firewood, putchok, mawah, &c.; and return to the northern ports laden with the produce of Europe, Bengal, and China. The capital employed in this trade, in the minor articles of commerce, exclusive of cotton, has been estimated to amount to 1,500,000 sterling. In 1836-37, there arrived at Bombay 253 ships (222 under British colours), of the aggregate burden of 104,913 tons.

Commerce, &c. — The small and sterile island of Bombay affords no produce for exportation; indeed, hardly yields a week's consumption of corn for its inhabitants. Nor does the whole presidency of Bombay, although estimated to contain about 70,000 square miles, and from 10,000,000 to 11,000,000 inhabitants, yield, with the exception of cotton and rice, any of the great colonial staples, such as coffee, sugar, and indigo; a circumstance that seems mainly ascribable to the impolitic restraints upon the employment of British settlers and capital that were long imposed by law, and acted upon with peculiar rigour in this and the sister presidency of Madras, in contradistinction to the greater latitude afforded in Bengal. Bombay is also much less favourably situated, in respect of internal communications, than Calcutta. The Ganges and its tributary streams intersect the richest provinces of India, and give Calcutta a vast command of inland navigation; whereas all the inland trade of Bombay has to be carried on by means of

Commercial Weight.

		Avoidupois.
		lbs. oz. dr.
72 Tanks =	1 Tank =	0 0 2-488
40 Seers =	1 Seer =	0 11 3-2
	1 Maund =	28 0 0

These weights are used for all heavy goods, excepting salt.

Grain Measure.

		lbs. oz. dr.
2 Tippires =	1 Seer =	0 11 3-2
4 Seers =	1 Paily =	2 12 12-8
7 Pailies =	1 Parah =	19 9 9-6
8 Parahs =	1 Candy =	156 12 12-8

Salt Measure.

		cubic inches.
10½ Adowlies =	1 Parah =	1607-61
100 Parahs =	1 Anna =	1607-61
16 Annas =	1 Rash =	2572-176

The anna weighs 2½ tons, and the rash 40 tons.

Liquor Measure.

(Spirits and Country Arrack.)

The seer weighs 60 Bombay rupees, and equals 1 lb. 8 oz. 8½ dr.; and 50 seers make the maund.

Long Measure.

		English inches.
16 Tussoos =	1 Hath =	18
24 Tussoos =	1 Guz =	27

All the foregoing standards are likewise divided into halves, quarters, &c. The preceding weights and measures are generally used in Bombay; but it sometimes occurs in mercantile transactions, that calculations are made in pounds and maunds, which last weight is reckoned at 40, 40½, 41, 43½, and 44 seers; and sometimes in Surat candies of 20 2½, and 22 maunds.

roads, that are seldom available for carriages, and which can be used only by pack-bullocks and camels. The transit duties, by which the inland trade has been grievously oppressed, were abolished in Bengal in 1836; and they either have been, or are, immediately to be abolished in Bombay. And were this judicious measure followed up by the formation of lines of road to the principal markets in the interior, a great increase of the trade of the town and improvement of the presidency would be the result.

The principal trade of Bombay is carried on with China, Great Britain, the countries on the Persian and Arabian gulfs, Calcutta, Cutch and Sind, the Malabar coast, foreign Europe, &c. The imports from China consist principally of raw silk, sugar, and sugar-candy, silk piece goods, treasure, &c. The principal articles of export to China are, raw cotton (44,464,364 lbs., in 1836-37.), opium (20,882½ chests, in 1836-37.), principally from Malwa, pearls, sharks' fins and fish maws, sandal-wood, &c. The exports to China being much greater than the imports, the returns for several years past have been made to a large extent in bills on London, drawn by American and other houses in China, and in bills on the Indian governments, drawn by the agents of the East India Company in China.

The trade with the United Kingdom has been regularly increasing since the abolition of the restrictive system. The chief articles of import from Great Britain are, cotton and woollen stuffs, cotton yarn, hardware, copper, iron and lead, glass, apparel, fur, stationery, wine, &c. The principal articles of export to Britain are raw cotton (68,163,901 lbs. in 1836-37.), raw silk, from China and Persia, ivory, pepper and spices, piece goods, coffee, and wool. The export of the last-mentioned article has increased with extraordinary rapidity, the quantity shipped for England in 1833-34 being only 69,944 lbs.; whereas the shipments for England in 1836-37 amounted to 2,444,019 lbs. ! At present the principal supply of the article is drawn from Cutch and Sind, and from Marwar, via Guzerat; but active measures have been taken by government for improving the flocks in the pastoral country of the Deccan, so that a further and very considerable increase of this new and important trade may be anticipated.

The trade between Bombay and the ports on the Persian Gulf has materially varied of late years. A large portion of the articles of British produce and manufacture that were formerly exported to Persia, by way of Bombay and Bushire, being now sent through Trebison and ports in the Levant; and a considerable portion of the raw silk that used to be exported from Persia, via Bombay, being now also sent through the ports referred to. On the other hand, however, there is a considerable increase in the exports and imports of other articles; so that, on the whole, the amount of the trade has not materially varied.

The trade between Bombay and Calcutta is not so great now as it was formerly; the abolition of the restrictive system in 1815 having given Bombay the means of bringing various articles direct from foreign ports which she was previously obliged to import at second-hand from Calcutta, and of exporting directly

Account of the total Value of the Imports into, and of the Exports from Bombay, in the official years 1816-17, 1826-27, and 1836-37.

IMPORTS.									
Countries.	1816-1817.			1826-27.			1836-37.		
	Merchandise.	Treasure.	Total.	Merchandise.	Treasure.	Total.	Merchandise.	Treasure.	Total.
Great Britain - Rupees	25,86,615	5,97,971	29,84,586	49,54,124	1,748	49,55,872	1,52,41,910	-	1,52,41,910
France - - -	-	-	-	2,71,771	15,400	2,87,174	5,25,853	-	5,25,853
Madeira - - -	1,99,236	-	1,99,236	36,715	-	37,715	24,725	-	24,725
Cape of Good Hope - -	2,430	-	2,430	-	-	-	9,752	-	9,752
Brazil - - -	74,430	16,43,602	17,18,032	9,895	9,730	19,615	92,490	-	92,490
Coast of Africa - - -	2,41,703	25,906	2,68,609	4,04,885	35,770	4,40,655	3,49,538	911	3,50,449
Isle of France - - -	41,971	38,197	80,168	2,24,275	-	2,24,275	1,59,865	-	1,59,865
America - - -	2,71,495	1,68,415	4,39,908	10,736	-	10,736	46,289	-	46,289
China - - -	37,86,472	3,63,170	41,49,642	45,70,306	66,26,779	1,11,97,085	40,05,669	1,00,74,285	1,40,79,952
Manilla - - -	5,67,455	-	5,67,455	-	-	-	31,410	-	31,410
Penang, Singapore, and the Straits - -	6,91,868	1,100	6,92,968	4,42,504	74,705	5,17,209	7,17,721	2,55,442	9,65,162
Calcutta - - -	34,79,602	-	34,79,602	22,58,699	-	22,58,699	25,38,101	-	25,38,101
Coast of Coromandel - -	52,989	21,000	76,989	1,72,660	-	1,72,660	1,11,648	-	1,11,648
Ceylon - - -	79,098	-	79,098	55,216	-	55,216	55,540	55,000	1,08,540
Arabian Gulf - - -	5,06,858	15,71,234	20,78,072	4,01,274	5,46,086	9,47,360	7,81,401	11,02,290	18,85,694
Persian Gulf - - -	10,90,287	17,27,021	28,17,308	19,52,486	14,69,642	34,22,128	15,48,697	20,10,892	35,59,589
Malabar and Canara - -	27,90,971	75,171	28,66,142	45,22,045	41,158	45,63,203	75,80,675	-	75,80,675
Cutch and Sind - - -	4,00,449	48,195	4,48,644	8,64,597	7,191	8,71,788	15,71,090	550	15,72,640
Goa, Demaun, & Diu* -	26,73,652	4,05,645	30,79,297	2,89,556	-	2,89,556	3,94,030	1,000	3,95,030
Hamburgh - - -	-	-	-	2,05,006	-	2,05,006	-	-	-
St. Helena - - -	-	-	-	288	-	288	-	-	-
Total Rupees	1,93,40,339	64,87,625	2,58,27,964	2,16,46,647	88,26,169	3,04,72,816	3,57,67,205	1,34,78,558	4,92,45,763
Subordinate Ports.	-	-	-	-	-	-	-	-	-
Panvel & Concan† - -	2,56,473	48,116	2,84,489	56,40,072	9,46,418	65,86,490	1,20,54,955	5,82,732	1,26,37,657
Surat - - -	15,32,573	1,92,761	15,15,337	16,51,995	12,15,391	28,65,386	21,25,589	1,82,975	23,11,564
Guzerat - - -	46,99,597	1,06,553	48,05,932	78,52,026	9,025	78,41,041	2,57,82,256	11,000	2,57,93,256
Total Rupees	62,58,445	3,47,513	66,05,958	1,51,24,095	21,68,832	1,72,92,927	5,99,65,780	7,76,677	6,07,42,457

* At this period called Goa and the Concan.

† At this period called Bassein and sundry ports.

Account of the Value of Imports, Exports, &c. — (Continued.)

EXPORTS.

Countries.	1816-1817.			1826-27.			1836-37.		
	Merchan- dise.	Treasure.	Total.	Merchan- dise.	Treasure.	Total.	Merchan- dise.	Treasure.	Total.
Great Britain - Rupees	20,18,465	-	20,18,465	38,33,740	1,05,077	59,38,817	1,35,29,317	-	1,35,29,517
France -	-	-	-	65,663	-	65,663	2,37,443	-	2,37,443
Cape of Good Hope -	-	-	-	-	-	-	612	-	612
Brazil -	16,379	-	16,379	22,730	-	22,730	-	-	-
Coast of Africa -	1,25,819	-	1,25,819	3,09,868	8,560	3,18,428	5,93,331	35,000	6,18,331
Isle of France -	2,45,379	-	2,45,379	65,692	-	1,82,567	26,771	80,900	1,07,671
America -	2,75,518	-	2,75,518	-	-	-	56,250	-	56,250
China -	50,51,595	-	50,51,595	1,07,76,011	6,480	1,07,82,491	3,26,66,247	8,800	3,26,75,047
Manila -	6,100	9,040	6,100	-	-	-	-	-	-
Penang, Singapore, and the Straits -	2,51,975	-	2,51,975	4,41,860	17,600	4,59,460	6,85,737	19,720	7,05,457
Calcutta -	8,20,169	57,954	8,78,123	8,41,079	1,01,500	9,42,579	11,16,784	10,200	11,36,984
Coast of Coromandel -	81,456	-	81,456	2,44,532	32,186	2,76,718	2,95,749	5,65,000	8,60,749
Arabian Gulf -	69,675	-	69,675	1,05,867	-	1,05,867	52,818	-	52,818
Persian Gulf -	13,74,625	-	13,74,625	7,40,505	800	7,41,305	12,47,340	17,730	12,65,130
Malabar and Canara -	15,02,819	3,960	15,06,779	41,81,921	10,800	41,92,721	34,57,541	49,900	35,07,441
Cutch and Sindh -	827,112	2,47,965	1,075,077	10,68,737	3,40,600	14,09,337	12,07,047	11,11,581	23,18,628
Goa, Daman, & Diu* -	12,24,598	11,500	12,36,098	16,54,880	30,928	16,65,808	23,27,547	2,000	25,29,547
Hamburg -	35,45,755	9,07,499	44,53,254	2,41,225	36,612	2,77,837	1,61,259	67,280	2,28,539
St. Helena -	-	-	-	1,49,617	-	1,49,617	-	-	-
	-	-	-	5,631	-	5,631	-	-	-
Total Rupees -	1,74,15,328	12,37,918	1,86,53,246	2,47,22,461	8,08,018	2,55,30,479	5,78,49,899	20,56,079	5,99,05,978
Subordinate Ports.									
Panwell & Concan† -	5,25,167	21,192	5,46,359	54,94,473	24,19,037	79,13,510	55,33,682	49,89,236	1,05,22,918
Surat -	23,76,302	7,26,503	31,02,705	22,62,011	3,89,414	26,51,426	15,09,845	7,30,515	22,41,460
Guzerat -	40,85,915	5,42,785	46,28,700	75,47,696	39,24,626	1,12,72,322	81,30,010	17,31,811	98,61,821
Total Rupees -	67,87,193	10,90,480	78,77,673	1,51,04,181	67,33,077	1,51,24,533	74,51,662	-	2,26,26,199

* At this period called Goa and the Concan.

† At this period called Bassein and sundry ports.

PORT CHARGES.

Bury and Anchorage Dues. — All Ships and Vessels or Boats not receiving Pilots

	Rps.	5	0	0	per Ann.
From 10 to 20 tons	-	-	6	0	do.
Above 20 to under 30 tons	-	-	10	0	do.
From 30 to 50 tons	-	-	20	0	do.
Above 50 to 100 ditto	-	-	25	0	do.
— 100 to 150 ditto	-	-	30	0	do.
— 150 to 200 ditto	-	-	35	0	do.
— 200 to 250 ditto	-	-	40	0	do.

Charges for Pilotage. — A Ship of the Line or of 50 Guns Fair Season. Monsoon.
A frigate or sloop of war - Rps. 100 = 140
ditto 75 = 100

Foreign ships of war are to pay, in addition to the above rates, rupees 40.

N.B. There are no port charges of any sort at Bombay other than the above.

Square-rigged Vessels of all descriptions:

	Rps.	50	0	0	Fair Season.	Monsoon.
Above 50 to 300 tons	-	-	-	-	75	0
— 300 to 400	-	-	-	-	80	0
— 400 to 500	-	-	-	-	85	0
— 500 to 600	-	-	-	-	90	0
— 600 to 700	-	-	-	-	95	0
— 700 to 800	-	-	-	-	100	0
— 800 to 900	-	-	-	-	105	0
— 900 to 1000	-	-	-	-	110	0
— 1000 to 1200	-	-	-	-	115	0
— 1200 to 1400	-	-	-	-	120	0
— 1400 and upwards	-	-	-	-	125	0

Light-house Dues. — All ships and vessels down to 20 tons, at rupees 15 per 100 tons per annum.

All vessels under 25 tons burden, at 2 rupees per annum.

General Rates of Commission in Bombay. — On the sale or purchase of goods of all denominations (except as under)

Purchases of all kinds with the proceeds of goods sold, and on which a commission of 5 per cent. has been previously charged	5
The sale or purchase of ships, houses, and lands	2½
The sale or purchase of opium	2½
The sale or purchase of diamonds, pearls, and jewellery of all descriptions	2½
The sale or purchase of treasure or bullion, exclusive of 1 per cent. on receipt of the proceeds	1
Procuring freight	5
Shipping goods of every description	1½
Shipping treasure, bullion, and jewellery	2
Ships disbursements when no commission has been charged on freight or cargo	2½
Effecting insurances	½
Settling insurance losses, whether partial or total; also on procuring return of premium, exclusive of commission on receipt of cash	1
Del credere or guaranteeing the responsibility of persons to whom goods are sold, on the amount of sales	2½
The sale or purchase of cattle	5
Collecting house rent	2
Effecting remittances by bills of exchange (not being the proceeds of goods sold)	1
Taking up interest bills from the Company (exclusive of 1 per cent. on remitting)	½
Sale of purchase of public or private bills of exchange	½
Exchanging Companies' securities of all descriptions, or investing money therein, and on transferring government paper from one constituent to another	½
Surrendering, or depositing in the treasury, Company's security of all descriptions	2
Procuring money on respondentia or on loan	2
Recovery of bonds or bills for absentees, over due at the period of their being placed in the possession of the agent	2
Debts, when a process at law or by arbitration is necessary, 2½ per cent.; and if recovered by such means	5
Managing the affairs of an estate for an executor or administrator	5
Guaranteeing bills, bonds, or debts in general, by endorsement or otherwise	½
Attending the delivery of contract goods to the Company or individuals	1
Goods consigned, and afterwards withdrawn, on invoice cost	2½

Bills of exchange returned noted or protested, &c. Per cent 1
Receipt of payment (at the option of the agent) of all monies not arising from proceeds of goods on which commission has been previously charged 1 |

All cases where the debtor side of the account exceeds the credit side, including the balance of interest, commission chargeable on the debtor side, at the rate of 1 |

Granting letters of credit 2½ |

Becoming security to government, or public bodies, in any case 2½ |

Goods consigned, which are disposed of by outcry or sent to a shop, on net proceeds 2½ |

Depositing government paper as security for constituents 1 |

Memorandum. — Sales of European goods, when made at an advance on invoice cost, the amount to be converted into Bombay currency at the exchange of two shillings and sixpence per rupee. |

Dock Regulations. — At day-light the wickets of the gates are opened, and at 7 o'clock the sentry gate. Half an hour after sent the gates are shut, the wicket of the centre gate being left open till the evening gun be fired. No boats, saving those belonging to the Company's marine department, or her Majesty's navy, are permitted to come to the dock-yard stairs; but must use the piers expressly constructed for their accommodation. No meat, stores, or baggage for the merchant shipping, of any description, are to be passed through the dock-yards. After the firing of the evening gun, nobody belonging to the ships in the harbour, below the rank of a commissioned officer, is to be allowed to land or enter the dock-yard, without the express permission of the master attendant, or other constituted authorities. |

Boats' crews are not to be permitted to quit their boat at the stairs, after the hour of shutting the gates. Small craft are not to deliver firewood or any other lading within the limits of the yard, without the superintendent's sanction. The ships and vessels in dock are not to land any lumber whatever on the pier. No cargo of any description is to be landed in or passed through the yard, from or to any ship in dock, without the superintendent's permission in writing. No fire or light is allowed on board any ship or vessel in dock without the authority of the superintendent, to whom the purposes for which either may be required, must be stated in writing. |

(See *Milburn's Oriental Commerce; Hamilton's East India Gazetteer*, 1829; *Bombay Calendar and Register*; *Kelly's Com-
bust*; Report on the Commerce of Bombay in the Year 1836-37, &c.) |

BOMBAZINE, a kind of silk stuff, originally manufactured at Milan, and thence sent into France and other countries. Now, however, it is nowhere manufactured better, or in larger quantities, than in this kingdom.

BONES of cattle and other animals are extensively used in the arts, in forming handles for knives, and various other purposes. So long as bones are preserved fresh, a highly nutritious jelly may be obtained from them.

Bones have lately been employed, particularly in Lincolnshire and Yorkshire, as a manure for dry soils, with the very best effect. They are commonly ground and drilled in, in the form of powder, with turnip seed. Their effect is considerably increased when they have undergone the process of fermentation. The quantities employed are usually about 25 bushels of dust, or 40 bushels of large, to the acre. Besides the immense supplies collected at home, they have begun, within these few years, to be largely imported from the Continent, principally from the Netherlands and Germany. They occupy about 40,000 tons of small vessels belonging to these countries. Mr. Huskisson estimated the real value of those annually imported for the purpose of being used as manure at 100,000*l.*; and he contended, that it was not too much to suppose, that an advance of between 100,000*l.* and 200,000*l.* expended on this article, occasioned 500,000 additional quarters of corn to be brought to market. — (*London's Encyclopædia of Agriculture*; *Mr. Huskisson's Speech*, May 7. 1827.)

Account of the Declared Value of the Bones imported into Great Britain during each of the 12 Years ending Jan. 5. 1833; and of the Amount of Duty charged on the same.—(*Part. Pap.* No. 708. Sess. 1833.)

Years.	Imports into									Duty.		
	England.			Scotland.			Great Britain.					
	Declared Value.			Declared Value.			Declared Value.					
	<i>L.</i>	<i>s.</i>	<i>d.</i>	<i>L.</i>	<i>s.</i>	<i>d.</i>	<i>L.</i>	<i>s.</i>	<i>d.</i>	<i>L.</i>	<i>s.</i>	<i>d.</i>
1821	15,898	12	11	69	17	0	15,968	9	11	159	14	4
1822	9,438	0	5	52	12	0	9,490	12	5	94	16	4
1823	14,395	15	8	82	0	0	14,477	15	8	144	16	1
1824	43,940	17	11	82	14	0	44,023	11	11	440	6	3
1825	86,571	5	8	139	4	6	86,710	10	2	867	4	10
1826	94,747	16	1	215	18	3	94,993	14	4	995	15	6
1827	77,956	6	8	1,798	4	6	79,754	11	2	855	1	9
1828	59,782	9	11	2,874	5	7	62,656	15	6	634	14	0
1829	59,741	11	10	12,322	4	9	72,063	16	7	748	7	11
1830	58,235	16	5	8,529	13	8	66,763	10	1	688	1	6
1831	65,623	10	0	7,073	16	0	72,697	6	0	719	9	3
1832	77,847	4	4	13,908	1	1	91,755	5	5	910	5	9

There are no means of distinguishing between the bones imported for manure and for other purposes.

BOOK, BOOKS (Ger. *Bücher*; Du. *Boeken*; Da. *Bøger*; Sw. *Böcker*; Fr. *Livres*; It. *Libri*; Sp. *Libros*; Port. *Livros*; Rus. *Knigi*; Pol. *Książki*, *Księgi*; Lat. *Libri*), a written or printed treatise or treatises on any branch of science, art, or literature, composed in the view of instructing, amusing, or persuading the reader.

Copyright is the right which the authors of books or treatises claim to the exclusive privilege of printing, publishing, and selling them.

Books are sometimes blank, as account books; but these enjoy no peculiar privileges, and do not come within the scope of our inquiries.

Books are divided into the following *classes*, according to the mode in which the sheets of the paper on which they are printed or written are folded: viz. *folio*, when the sheet is folded into two leaves; *quarto*, when folded into four; *octavo*, when folded into eight; *duodecimo*, when the sheet is folded into twelve, &c. In making these classifications, no attention is paid to the size of the sheet.

I. *Progress and present State of the Law as to the Copyright of Books*. — It has been doubted whether, in antiquity, an author had any exclusive right to a work, or whether, having once published it, he could restrain others from copying it, and selling copies. We incline to think that he could. The public sale of copies of works is often referred to in the classics; and in such a way as warrants the inference that they were productive to the author, which could not have been the case had every one been permitted to copy them at pleasure. Terence, in one of his plays (*Prol. in Eunuch.* l. 20.), says, *Fabulam, quam nunc acturi sumus, postquam ædiles emerunt*; but why should the magistrates have bought it, had it been free to every one to copy it? Martial, in one of his epigrams, says —

*Sunt quidam, qui me dicunt non esse poetam :
Sed qui me vendit, bibliopola, putat.*

Mart. lib. xiv. Ep. 194.

This evidently conveys the idea that he had assigned the right to sell his book to a single person, who profited by it. Passages to the same effect may be found in Horace (*De Arte Poetica*, line 345.), Juvenal (*Sat.* 7. line 83.), &c.

It would have been singular, indeed, had it been otherwise. Of all the species of property a man can possess, the fruits of his mental labours seem to be most peculiarly his own. And though it may, we think, be shown, that many serious inconveniences would result from giving the same absolute and interminable property over ideas that is given over material objects, these inconveniences could hardly have been perceived in antiquity.

It will also be observed, that in antiquity a copyright was of much less value than in modern times. Books could then only be multiplied by copying them with the pen; and if any one chose privately to copy a work, or to buy it of another, it must have been very difficult to hinder him: but when printing had been introduced, the greater cheap-

ness of books not only extended the demand for them in far greater proportion, and consequently rendered copyrights more valuable, but it also afforded the means of preventing their piracy. Printing is not a device by which a few copies of a book can be obtained at a cheap rate. It is productive of cheapness only when it is employed upon a large scale, or when a considerable impression is to be thrown off. And hence, after its invention, piracy could hardly be committed in secret: the pirated book had to be brought to market; the fraud was thus sure to be detected, and the offending party might be prosecuted and punished.

For a considerable time after the invention of printing, no questions seem to have occurred with respect to copyrights. This was occasioned by the early adoption of the licensing system. Governments soon perceived the vast importance of the powerful engine that had been brought into the field; and they endeavoured to avail themselves of its energies by interdicting the publication of all works not previously licensed by authority. During the continuation of this system, piracy was effectually prevented. The licensing act (13 & 14 Chas. 2. c. 2.) and the previous acts and proclamations to the same effect, prohibited the printing of any book without consent of the owner, as well as without a licence. In 1694, the licensing act finally expired, and the press then became really free. Instead, however, of the summary methods for obtaining redress for any invasion of their property enjoyed by them under the licensing acts, authors were now left to defend their rights at *common law*; and as no author or bookseller could procure any redress for a piracy at common law, except in so far as he could *prove damage*, property in books was virtually annihilated; it being in most cases impossible to prove the sale of one printed copy out of a hundred. Under these circumstances, applications were made to parliament for an act to protect literary property, by granting some speedy and effectual method of preventing the sale of spurious copies. In consequence, the statute 8 Anne, c. 19. was passed, securing to authors and their assignees the exclusive right of printing their books for 14 years certain, from the day of publication, with a contingent 14 years, provided the author were alive at the expiration of the first term. Persons printing books protected by this act, without the consent of the authors or their assignees, were to forfeit the pirated copies, and 1*d.* for every sheet of the same. Such books as were not entered at Stationers' Hall were excluded from the benefit of this act.

It had been customary, for some time previous to this period, for the libraries of the Universities of Oxford and Cambridge, &c. to get a copy of most books entered at Stationers' Hall; and the act of Anne made it imperative that one copy of all works entitled to its protection should be delivered to the following libraries: viz. the Royal Library, now transferred to the British Museum; the Libraries of Oxford and Cambridge; the Libraries of the four Scotch Universities; the Library of Sion College, London; and that of the Faculty of Advocates in Edinburgh; — in all, *nine* copies.

The act of Anne did not put to rest the questions as to copyrights. The authors contended that it did not affect their natural ownership; and that they or their assignees were entitled to proceed at *common law* against those who pirated their works after the period mentioned in the statute had expired. The publishers of spurious editions resisted these pretensions, and contended that there was either no right of property at common law in the productions of the mind; or that, supposing such a right to have existed, it was superseded by the statute of Anne. There was some difference of opinion in the courts as to these points; but Lord Mansfield, Mr. Justice Blackstone, and the most eminent Judges, were favourable to the claims of the authors. However, it was finally decided, upon an appeal to the House of Lords in 1774, that an action could not be maintained for pirating a copyright after the term specified in the statute. — (*Godson on the Law of Patents and Copyrights*, p. 205.)

The act of Queen Anne referred only to Great Britain; but in 1801, its provisions were extended to Ireland; the penalty, exclusive of forfeiture, on printing or importing books without consent of the proprietor, was also increased from 1*d.* to 3*d.* a sheet. In return for this concession, two additional copies of all works entered at Stationers' Hall were to be delivered; one to Trinity College, Dublin, and one to the King's Inns, Dublin.

Every one must be satisfied that 14 years' exclusive possession is far too short a period to indemnify the author of a work, the composition of which has required any considerable amount of labour and research; though 28 years is, perhaps, all things considered, as proper a period as could be fixed upon. Now, the grand defect of the statute of Anne consisted in its making the right to the exclusive possession for 28 years contingent on the fact of a person having lived a day more or less than 14 years after the publication of his work. This was making the enjoyment of an important right dependent on a mere accidental circumstance over which man has no control. Could any thing be more oppressive and unjust than to hinder an author from bequeathing that property to his widow and children, that would have belonged to

himself had he been alive? Nothing, indeed, as it appears to us, can be more obvious than the justice of extending all copyrights to the same period, whether the authors be dead or not.

But though the extreme hardship, not to say injustice, of the act of Queen Anne had been repeatedly pointed out, its provisions were continued down to 1814, when the existing copyright act, 54 Geo. 3. c. 156., was passed. This act extended the duration of all copyrights, whether the authors were dead or alive, to 28 years certain; with the further provision, that if the author should be alive at the end of that period, he should enjoy the copyright during the residue of his life. We subjoin the principal clauses of this statute.

Having recited the acts 8 Anne, c. 19. and 41 Geo. 3. c. 107., it enacts, that so much of the said several recited acts as requires that any copies of any books which shall be printed or published, or reprinted and published with additions, shall be delivered by the printers thereof to the warehouse-keeper of the said Company of Stationers, for the use of any of the libraries in the said act mentioned, and as requires the delivery of the said copies by the warehouse-keeper for the use of the said libraries, and as imposes any penalty on such printer or warehouse-keeper for not delivering the said copies, shall be repealed.

And that 11 printed copies of the whole of every book, and of every volume thereof, upon the paper upon which the largest number or impression of such book shall be printed for sale, together with all maps and prints belonging thereto, which from and after the passing of this act shall be printed and published, on demand thereof being made in writing to or left at the place of abode of the publisher or publishers thereof, at any time within 12 months next after the publication thereof, under the hand of the warehouse-keeper of the Company of Stationers, or the librarian or other person thereto authorised by the persons or body politic and corporate, proprietors or managers of the libraries following; *videlicet*, the British Museum, Sion College, the Bodleian Library at Oxford, the Public Library at Cambridge, the Library of the Faculty of Advocates at Edinburgh, the Libraries of the Four Universities of Scotland, Trinity College Library and the King's Inns Library at Dublin, or so many of such 11 copies as shall be respectively demanded, shall be delivered by the publishers thereof respectively, within 1 month after demand made thereof in writing as aforesaid, to the warehouse-keeper of the said Company of Stationers; which copies the said warehouse-keeper shall receive for the use of the library for which such demand shall be so made; and he is hereby required, within 1 month after any such book or volume shall be so delivered to him, to deliver the same for the use of such library. And if any such publisher or warehouse-keeper shall not observe the directions of this act, he and they so making default shall forfeit, besides the value of the said printed copies, the sum of 5*l*. for each copy not so delivered or received, together with the full costs of suit; to be recovered by action in any court of record in the United Kingdom. — § 2.

Provided always, that no such copy shall be so demanded or delivered, &c. of the second, or of any subsequent edition of any such book, unless the same shall contain additions or alterations; and in case any edition after the first shall contain any addition or alteration, no printed copy thereof shall be demanded or delivered, if a printed copy of such additions or alterations only, printed in an uniform manner with the former edition of such book, be delivered to each of the libraries aforesaid: provided also, that the copy of every book that shall be demanded by the British Museum shall be delivered of the best paper on which such work shall be printed. — § 3.

And whereas by the said recited acts it is enacted, that the author of any book, and the assigns of such author, should have the sole liberty of printing and reprinting such book for the term of 14 years, &c.; and it was provided, that after the expiration of the said term of 14 years, the right of printing or disposing of copies should return to the authors thereof, if they were then living, for another term of 14 years: and whereas it will afford further encouragement to literature, if the duration of such copyright were extended; be it enacted, that the author of any book or books composed, and not printed and published, or which shall hereafter be composed, and be printed and published, and his assigns, shall have the sole liberty of printing and reprinting such book or books, for the full term of *twenty-eight years*, to commence from the day of first publishing the same; and also, if the author shall be living at the end of that period, for the residue of his natural life; and if any bookseller or printer, or other person whatsoever, in any part of the United Kingdom of Great Britain and Ireland, in the Isles of Man, Jersey, or Guernsey, or in any other part of the British dominions, shall, from and after the passing of this act, within the times granted and limited by this act, print, reprint, or *import*, or shall cause to be printed, &c. any such book, without the consent of the author, or other proprietor of the copyright, first had in writing; or knowing the same to be so printed, &c. without such consent, shall sell, publish, or expose to sale, or cause to be sold, &c., or shall have in his possession for sale, any such book, without such consent first had and obtained; such offender shall be liable to a special action at the suit of the author or other proprietor of such copyright; and every such author or other proprietor may, in such special action, recover damages, with double costs; and every such offender shall also forfeit such book, and every sheet of such book, and shall deliver the same to the author or other proprietor, to be made waste paper of, and shall also forfeit the sum of 3*l*. for every sheet thereof either printed or printing, or published or exposed to sale; the one moiety thereof to any person who shall sue for the same. — § 4.

And in order to ascertain what books shall be from time to time published, the publishers of every book demandable under this act shall, within 1 calendar month after the day on which any such book shall be first sold, published, advertised, or offered for sale, within the bills of mortality, or within 3 calendar months in any other part of the United Kingdom, enter the title to the copy of every such book, and the names and place of abode of the publisher, in the register book of the Company of Stationers in London (for every of which several entries the sum of 2*s*. shall be paid, and no more), under a penalty of the sum of 5*l*., together with eleven times the price at which such book shall be sold or advertised; to be recovered, together with full costs of suit, by persons authorised to sue, and who shall first sue for the same: provided, that in the case of magazines, reviews, or other periodical publications, it shall be sufficient to make such entry in the register book of the said Company within 1 month next after the publication of the first number or volume: provided, that no failure in making any such entry shall in any manner affect any copyright, but shall only subject the person making default to the penalty aforesaid under this act. — § 5.

Provided always, that if any publisher shall be desirous of delivering the copy of such book or volumes on behalf of any of the said libraries, at such library, it shall and may be lawful for him to deliver the same at such library; and such delivery shall be held as equivalent to a delivery to the said warehouse-keeper.

And if the author of any book, which shall not have been published 14 years at the time of passing this act, shall be living at the said time, and if such author shall afterwards die before the expiration of the said 14 years, then the personal representative of the said author, and the assigns of such personal representative, shall have the sole right of printing and publishing the said book for the further term of 14 years after the expiration of the first 14.

And if the author of any book which has been already published shall be living at the end of 28 years after the first publication, he or she shall, for the remainder of his or her life, have the sole right of printing and publishing the same.

Actions and suits shall be commenced within 12 months next after such offence committed, or be void and of no effect. — §§ 7, 8, 9, 10.

Musical compositions, engravings, maps, sculptures, models, &c. enjoy a similar protection.

The great practical difficulty in interpreting the copyright acts, is in distinguishing between an original work and a copy made, *animo furandi*, from one already in existence. The following is a summary of Mr. Godson's remarks on this subject : —

"The identity of a literary work consists entirely in the *sentiments* and *language*. The same conceptions, clothed in the same words, must necessarily be the same composition ; and whatever method is taken of exhibiting that composition to the ear or the eye, by *recital*, or by *writing*, or by *printing*, in any number of copies, or at any period of time, the property of another person has been violated ; for the new book is still the identical work of the real author.

"Thus, therefore, a transcript of nearly all the sentiments and language of a book is a glaring piracy. To copy part of a book, either by taking a few pages *verbatim*, when the sentiments are not new, or by imitation of the principal ideas, although the treatises in other respects are different, is also considered to be illegal.

"Although it was held by Ellenborough C. J. that a variance in *form* and *manner* is a variance in *substance*, and that any material alteration which is a *melioration* cannot be considered as a piracy ; yet a piracy is committed, whether the author attempt an original work, or call his book an abridgment, if the principal parts of a book are servilely copied or unfairly varied.

"But if the main design be not copied, the circumstance that part of the composition of one author is found in another is not of itself piracy sufficient to support an action. A man may fairly adopt part of the work of another ; he may so make use of another's labours for the promotion of science, and the benefit of the public : but having done so, the question will be, Was the matter so taken used fairly with that view, and without what may be termed the *animus furandi* ?

"In judging of a quotation, whether it is fair and candid, or whether the person who quotes has been swayed by the *animus furandi*, the quantity taken, and the *manner* in which it is adopted, of course, must be considered.

"If the work complained of be *in substance* a copy, then it is not necessary to show the intention to pirate ; for the greater part of the matter of the book having been purloined, the intention is apparent, and other proof is superfluous. A piracy has undoubtedly been committed.

"But if only a *small portion* of the work is quoted, then it becomes necessary to show that it was done *animo furandi*, with the intention of depriving the author of his just reward, by giving his work to the public in a cheaper form. And then the *mode* of doing it becomes a subject of inquiry ; for it is not sufficient to constitute a piracy, that part of one author's book is found in that of another, unless it be nearly the whole, or so much as will show (being a question of fact for the jury) that it was done with a bad intent, and that the matter which accompanies it has been *colourably* introduced." — (pp. 215—217.)

"If a work be of such a libellous or mischievous nature as to affect the *public morals*, and that the author cannot maintain an action at law upon it, a court of equity will not interpose with an injunction to protect that which cannot be called property. Even if there be a doubt as to its evil tendency, the Lord Chancellor will not interfere." — (*Godson*, p. 212.)

II. *Expediency of limiting Copyrights to Twenty-eight Years.* — It is argued by many that copyrights should be made perpetual ; that were this done, men of talent and learning would devote themselves much more readily than at present to the composition of works requiring great labour ; inasmuch as the copyright of such works, were it perpetual, would be an adequate provision for a family. But we doubt much whether these anticipations would be realised. Most books or manuscripts are purchased by the booksellers, or published upon the presumption that there will immediately be a considerable demand for them ; and we apprehend that when copyrights are secured for 28 years certain, very little more would be given for them were they made perpetual. When an annuity, or the rent or profit arising out of any fixed and tangible property, with respect to which there can be no risk, is sold, if the number of years for which it is to continue be considerable, the price which it is worth, and which it fetches, does not differ materially from what it would bring were it perpetual. But the copyright of an unpublished work is, of all descriptions of property in which to speculate, the most hazardous ; and the chances of reaping contingent advantages from it, at the distance of 28 years, would be worth very little indeed.

Those who write books, and those who publish them, calculate on their obtaining a ready and extensive sale, and on their being indemnified in a few years. Very few authors, and still fewer booksellers, are disposed to look forward to so distant a period as 28 years for remuneration. They are mostly all sanguine enough to suppose that a much shorter term will enable them to reap a full harvest of fame and profit from the publication ; and we doubt much whether there be one case in a hundred, in which an author would obtain a larger sum for a perpetual copyright, than for one that is to continue for the period stipulated in the late act.

But while the making of copyrights perpetual would not, as it appears to us, be of any material advantage to the authors, there are good grounds for thinking that it would be disadvantageous to the public. Suppose an individual calculates a table of logarithms to five or seven places ; if his computations be correct, no improvement can be made upon them, to the extent at least to which they go ; but is he or his assignees to be entitled, in all time to come, to prevent other individuals from publishing similar tables, on the ground of an invasion of private property ? Such a pretension could not be admitted without leading to the most mischievous consequences ; and yet there is no real ground (though the courts have attempted to make one) on which the claim in question and others of the same description could be resisted, were copyrights made perpetual, and

placed in all respects on the same footing as other property. We therefore, are clearly of opinion that good policy suggests the limitation of the exclusive right of printing and publishing literary works to such a reasonable period as may secure to authors the greater part of the profit to be derived from their works; and that this period being expired, they should become public property.

Perhaps the period of 28 years might be advantageously extended to 35 or 40; but we are satisfied that more injury than benefit would result to literature, by extending it beyond that term. In France, copyrights continue for 20 years after the death of the author. In most of the German states they are perpetual; this, however, until very recently, hardly indemnified the authors for the ease with which spurious copies might be obtained from other states. But by a late resolution of the Diet, a copyright secured in one state is good in all.

III. *Taxes on Literature.* — These taxes have been carried to such an extent in England as to be in the highest degree injurious. They are at once impolitic, oppressive, and unjust: impolitic, because they tend to obstruct the growth and diffusion of knowledge; oppressive, because they very frequently swallow up the entire reward of the labours of the most deserving persons; and unjust, because they are not proportioned to the value of the article on which they are laid, and are, indeed, much oftener paid out of capital than out of profit.

These taxes consist of the duty on paper — (see PAPER), the duty on advertisements — (see ADVERTISEMENTS), and the 11 copies given to the public libraries. The following statements, drawn up by a very competent authority (Mr. Rees, of the firm of Longman, Rees, and Co.), show the mode in which they operate. They refer to an octavo volume of 500 pages, the paper such as this, with the ordinary quantity of matter on the page, and sold by retail for 12s. a copy.

Estimate of the cost of such a volume, when 500, 750, and 1,000 copies are printed, showing what part of this cost consists of taxes.

		Cost.		Duty.	
<i>Five Hundred Copies.</i>		£	s. d.	£	s. d.
Printing and corrections	- - - - -	88	18 0	0	0 0
Paper	- - - - -	38	10 0	8	12 10
Boarding	- - - - -	10	0 0	3	5 8
Advertising	- - - - -	30	0 0	9	0 0
		167	8 0	20	16 6
11 copies to public libraries.					
14 copies (say) to author.					
475 copies for sale at 8s. 5d.	- - - - -	£	s. d.		
Deduct cost	- - - - -	199	17 11		
		167	8 0		
Profit to author and publisher, commission, and interest } on capital, when all are sold	- - - - -	32	9 11		
<i>Seven Hundred and Fifty Copies.</i>					
Printing and corrections	- - - - -	95	6 0	0	0 0
Paper	- - - - -	57	15 0	12	19 4
Boarding	- - - - -	15	0 0	4	15 7
Advertising	- - - - -	37	0 0	11	5 0
		205	1 0	28	19 11
11 copies to public libraries.					
14 copies to author.					
725 copies for sale at 8s. 5d.	- - - - -	£	s. d.		
Deduct cost	- - - - -	305	2 5		
		205	1 0		
Profit to author and publisher, commission, and interest } on capital, when all are sold	- - - - -	100	1 5		
<i>One Thousand Copies.</i>					
Printing and corrections	- - - - -	102	14 0	0	0 0
Paper	- - - - -	77	0 0	17	5 9
Boarding	- - - - -	20	0 0	6	7 5
Advertising	- - - - -	45	0 0	13	10 0
		244	14 0	37	3 2
11 copies to public libraries.					
14 copies to author.					
975 copies for sale at 8s. 5d.	- - - - -	£	s. d.		
Deduct cost	- - - - -	410	6 3		
		244	14 0		
Profit to author and publisher, commission, and interest } on capital, when all are sold	- - - - -	165	12 3		

The following statement shows the operation of the duties on a pamphlet of 5 sheets, or 80 pages, of which 500 copies are printed: —

<i>Pamphlet, Five Hundred Number.</i>					Cost.		Duty.	
					£	s. d.	£	s. d.
Printing	-	-	-	-	14	14 0	19	19 0
Extras	-	-	-	-	5	5 0	0	0 0
Paper	-	-	-	-			6	0 0
Stitching	-	-	-	-			0	12 6
Advertising (say)	-	-	-	-			7	2 0
25 copies for author and public libraries.							33	13 6
475 copies for sale, 25 for 2l. 14s.					51	6 0	3	3 6
Profit to author and publisher, interest, &c. after <i>all are sold</i>					£17	12 6		

These statements set the oppressive operation of the taxes on literature in a very striking point of view. Where the edition is an average one of 750 copies, the duties amount to about a *seventh*, or 14 $\frac{2}{3}$ per cent. of the cost of the edition. If the edition consist of 500 or 750 copies, the duties amount to more than the entire remuneration of the author; and if it consist of 1,000 copies, they amount to about as much!

It is essential, however, to bear in mind that the previous statements show only how the duties affect books when the *entire impression is sold off at the full publication price*; but this *seldom happens*. Excluding pamphlets, it may be truly affirmed, that, at an average, the original impression of half the books printed is hardly ever sold off, except at a ruinous reduction of price. Now, if we suppose, in the previous example of an edition of 750 copies, that only 625 instead of 725 were sold, the result would be that only 57l. 19s. would remain as profit to the author and publisher, and as a compensation for interest, the risk of bad debts, &c. Were only 500 copies sold, the cost would not be more than balanced; and there would be nothing whatever to remunerate the author for his labour, or the bookseller for the use of his capital. Were only 400 copies sold, government would have received 28l. 19s. 11d. of duty from a speculation by which the author had lost all his labour, and the bookseller 36l. 15s. of his capital! The mere possibility of such a supposition being realised, would be a sufficient ground for a revision of the duties; but, in point of fact, such cases, instead of being merely possible or rare, are of *every day occurrence*!

There is a radical difference between the demand for books, or of food for the mind, and food for the body. The latter is always sure, under any circumstances, to command a sale. The demand for it is comparatively constant; it cannot be dispensed with. If a tax be laid on malt, hats, or shoes, it will, perhaps, somewhat lessen the demand for these articles; but the quantities of them brought to market, in future, will sell for such an advanced price as will leave the customary rate of profit to their producers. But with books the case is altogether different. The taste for them is proverbially capricious; so much so, that the most sagacious individuals are every day deceived in their anticipations as to the success of new works, and even as to the sale of new editions. But if a book do not take, it is so very ruinous an affair, that a publisher is glad to dispose of the greater part of an impression at a fourth or fifth part of its regular price; and is often, indeed, obliged to sell it as *waste paper* to the trunk-maker or the tobaccoconist.

On a late investigation into the affairs of an extensive publishing concern, it was found, that of 130 works published by it in a given time, *fifty had not paid their expenses*. Of the 80 that did pay, 13 only had arrived at a second edition; but, in most instances, these second editions had not been profitable. In general it may be estimated, that of the books published, a *fourth* do not pay their expenses; and that only *one in eight or ten* can be reprinted with advantage. As respects pamphlets, we know we are within the mark, when we affirm that not *one in fifty* pays the expenses of its publication!

Now, when such is the fact, can any thing be more glaringly unjust than to impose the same duty on all works before they are published? In a *very few* cases, such duty may fall principally on the buyers, and be only a reasonable deduction from the profits of the author and publisher; but in a vast number more it swallows them up entirely; and in very many cases there are no profits for the duty to absorb, so that it falls wholly on the capital of the unfortunate author or publisher. Were the judges of the courts of law to decide cases by a throw of the dice, there would be quite as much of reason and justice in their decisions, as there has been in the proceedings of our finance ministers as to taxes on literature. If books *must* be taxed, let publishers be put under the *surveillance* of the excise; let them be obliged to keep an account of the books they sell, and let them be taxed accordingly; but do not let the loss arising from an unsuccessful literary speculation — and more than half such speculations are unsuccessful — be aggravated to a ruinous degree by the pressure of a system of taxation, than which there is nothing, even in Algiers, more unequal or oppressive.

The reduction of the advertisement duty has done something to lessen this injustice.

But the above statements, which apply to the reduced duty, show that the relief is most inadequate. It acknowledges, without correcting, the evil. Instead of being reduced, this duty ought to have been entirely repealed. Before the reduction it only amounted to about 170,000*l.* a year; and there cannot be a doubt that the loss of revenue occasioned by its repeal, and by the repeal of half the paper duty, would, at no distant period, be made up by the greater productiveness of the remaining duty on paper, resulting from its greater consumption. The advertisement duty presses very severely on all sorts of works, but particularly on pamphlets: it may, indeed, be said to have utterly destroyed the latter class of publications, in so far at least as they are a source of profit.

But we object altogether to the imposition of taxes on books previously to their being published. It is not possible, for the reasons already stated, that such taxes can be otherwise than *unjust*. This objection to them might, indeed, be removed by imposing the duties according to the number and value of the copies actually sold. Still such duties must, however imposed, by raising the price of books, and preventing the diffusion of knowledge among the poorer and least instructed classes, be in the utmost degree injurious; at the same time that they can never be rendered considerably productive. They seem, in fact, to have every quality that taxes ought not to have, and hardly one that they should have.

The delivery of *eleven* copies to public libraries is exceedingly burdensome upon the more expensive class of works, of which small impressions only can be printed; eleven copies of such works would in many instances be a very fair profit for the author; and the obligation to make such a sacrifice has frequently, indeed, caused their publication to be abandoned. A tax of this sort would not be tolerable, even were it imposed for a public purpose; but such is not the object of its imposition. Though called *public*, the libraries which receive the eleven copies are, with the exception of the British Museum, private establishments, belonging to particular corporations or institutions, and *accessible only to their members*. Why, when an author produces a book, should he be compelled to bestow copies of it on the lawyers of Edinburgh and Dublin, and on the Universities? On what principle can these bodies pretend to demand from him a portion of his property? Perhaps it might be expedient, in order to insure the preservation of every work, that copies of it should be deposited, one in London, one in Edinburgh, and one in Dublin. Even this would be calling upon authors to make a considerable sacrifice for the public advantage. But to call upon them to sacrifice *ten* copies, exclusive of that given to the British Museum, for the benefit of so many *private institutions*, is a proceeding utterly at variance with every principle of justice.

The law of other countries is, in this respect, far preferable to ours. In America, Prussia, Saxony, and Bavaria, only *one* copy of any work is required from the author; in France and Austria, *two* copies are required; and in the Netherlands, *three*. The governments of the most despotical states treat authors better than they have hitherto been treated by the legislature of England.

IV. *Book Trade of Great Britain*.—London is the great centre of the British book trade; the number of new publications that issue from its presses being far greater than all that appear in the rest of the empire. Within the course of the last forty years, however, many very important works have been published at Edinburgh; but the latter, as well as those that appear at Oxford, Cambridge, Glasgow, &c., are principally disposed of by the London trade. The booksellers of Edinburgh, and of all the provincial towns, have agents in London to whom they consign a certain number of copies of every work they publish; and to whom, also, they address their orders for copies of such new or old works as they have occasion for. The London booksellers, who act as agents for those in the country, are in the habit of regularly despatching parcels to their correspondents on the last day of each month, with the magazines and other monthly publications; but if any new work of interest appears in the interim, or orders be received from the country that cannot be conveniently deferred to the end of the month, a parcel is immediately forwarded by coach. The booksellers of Edinburgh and Dublin act as agents for those of London, and supply the Scotch and Irish country trade with the metropolitan publications.

The price of new works is fixed by the publishers, who grant a deduction to the retail dealers of from 20 to 25 per cent. on the price of *quartos*, and from 25 to 30 per cent. on that of *octavos*, and those of smaller size. The credit given by the publishers to the retailers varies from seven to twelve months; a discount being allowed for prompt payment at the rate of 5 per cent. per annum.

From inquiries we have made, we believe it may be laid down that about 1,500 *volumes* of new publications (exclusive of reprints, pamphlets, and periodical publications not in volumes) are annually produced in Great Britain: and, estimating the average impression of each volume at 750 copies, we have a grand total of 1,125,000 volumes; the value of which, if sold at an average publication price of 9*s.* a volume, would be 506,250*l.* The number of reprinted volumes, particularly of school-books, is very great;

and if to these we add the reviews, magazines, pamphlets, and all other publications, exclusive of newspapers, the total *publication value* of the new works of all sorts, and new copies of old works, that are annually produced, may be estimated at about 750,000*l*. At an average of the three years ending with 1831, 1,176 new works were annually entered in Stationers' Hall; but, as no account is kept of the size or price of these works, this return furnishes no clue by which to judge of the number of volumes, their magnitude, or value. This deficiency might easily be supplied either by the Stationers' Hall or the British Museum keeping an account of the size and price of all the new books coming into their hands, and making an annual abstract of the same.

The old book trade carried on in Great Britain is very extensive, and employs many dealers. The price of old books depends very much on their condition; but, independently of this circumstance, it is very fluctuating and capricious; equally good copies of the same works being frequently to be had in some shops for a half or a third of what they can be bought for in others.

V. *Regulations as to Importation of Works.*—For the duties, see *TARIFF*. To prevent foreign books and maps, the property of individuals, from being charged with duty more than once, the proprietor shall, on each importation subsequent to the original one, make oath that the duties were paid when they were first imported, or that he purchased them in this country in a fair way of trade; that they are the identical books or maps he exported from this kingdom, and that they are now brought back for his private use, and not for sale. — (*Treasury Order*, 3*d*, and *Customs Order*, 8*th* of October, 1818.)

No books, first composed, written, or printed in the United Kingdom, imported for sale, except books not reprinted in the United Kingdom within 20 years, or being parts of collections, the greater part of which had been composed or written abroad, shall be imported into the United Kingdom, under forfeiture thereof. — (3 & 4 *Will. 4. c. 52. § 58.*)

Books first composed or written, or printed and published, in the United Kingdom, and reprinted in any other country or place, may not be entered to be warehoused. — § 59.

The permission to import English works reprinted abroad for private use, is limited to a *single copy* of each work, brought as a part of a passenger's baggage, for the private use of the parties themselves. — (*Treasury Order*, 29*th* of June, 1830.)

Account of the Amount of Duty paid upon the Foreign Books imported into the United Kingdom during each of the Ten Years ending with 1830. — (*Parl. Paper*, No. 146. Sess. 1832.)

Year.	Amount.	Year.	Amount.	Year.	Amount.
	£ s. d.		£ s. d.		£ s. d.
1821	12,987 8 9	1825	17,095 18 6	1828	11,026 18 1
1822	13,035 7 11	1826	10,785 3 8	1829	11,400 8 2
1823	15,339 1 5	1827	11,133 2 5	1830	11,865 4 4
1824	17,237 17 3				

VI. *Book Trade of France.*—The activity of the French press has been very greatly increased since the downfall of Napoleon. The Count Daru, in a very instructive work (*Notions Statistiques sur la Librairie*) published in 1827, estimated the number of printed sheets, exclusive of newspapers, produced by the French press in 1816, at 66,852,883; and in 1825, at 128,011,483! and we believe that the increase from 1825 down to the present period has been little if any thing inferior. The quality of many of the works that have recently issued from the French press is also very superior; and it may be doubted whether such works as the *Biographie Universelle*, the new and enlarged edition of the *Art de vérifier les Dates*, in 38 vols. octavo, and the two octavo editions of *Bayle's Dictionary*, could have been published in any other country. The greater number of new French works of merit, or which it is supposed will command a considerable sale, are immediately reprinted in the Netherlands or Switzerland, but principally in the former. To such an extent has this piratical practice been carried, that it is stated in the *Requête* presented by the French booksellers to government in 1828, that a single bookseller in Brussels had, in 1825 and 1826, and the first six months of 1827, reprinted 318,615 volumes of French works! Having nothing to pay for copyright, these counterfeit editions can be afforded at a lower price than those that are genuine. This is a very serious injury to French authors and publishers, not only by preventing the sale of their works in foreign countries, but from the ease with which spurious copies may be introduced into France.

All the French booksellers are *brevetés*, that is, licensed, and sworn to abide by certain prescribed rules. This regulation is justly complained of by the publishers, as being vexatious and oppressive; and as tending to lessen the number of retail booksellers in the country, and to prevent that competition which is so advantageous.

The discount allowed by the French publishers to the retail dealers is not regulated, as in England, by the size of the volumes, but by the subjects. The discount on the sale of books of history, criticism, and general literature, is usually about 25 per cent.; in the case of mathematical and strictly scientific works, it is seldom more than 10 or 15 per cent.; while upon romances, tales, &c. it is often as high as 50 or 60 per cent.

VII. *German Book Trade.* — “ This trade is very much facilitated by the book fairs at Leipsic; the Easter fair being frequented by all the booksellers of Germany, and by those of some of the neighbouring countries, as of France, Switzerland, Denmark, Livonia, &c., in order to settle their mutual accounts, and to form new connections. The German publisher sends his publications to the keeper of assortments *à condition*, that is, on commission, for a certain time, after which the latter pays for what have been sold, and may return the remainder. This is not so favourable for the publisher as the custom in the French and English book trades, where the keepers of assortments take the quantity they want at a fixed rate. In the German book trade, it is the custom for almost every house, either in the country or abroad, which publishes or sells German books, to have its agent at Leipsic, who receives and distributes its publications. A., of Riga, who publishes a book calculated for the German trade, has his agent B., in Leipsic, to whom he sends, free of expense, a number of copies of his publication, that he may distribute the new work to all the booksellers with whom he is connected, from Vienna to Hamburgh, and from Strasburgh to Königsberg, each of whom has his agent in Leipsic. Instructions are also given as to the number of copies to be sent to each. B. delivers those copies in Leipsic to the agents, who send them every week, or more or less frequently, by the post or by carriers, at the expense of the receiver. C., of Strasburgh, who finds that he has not received copies enough, writes for an additional number of copies to his agent D., of Leipsic: D. gives this order to B., who delivers the number wanted to D., to be transmitted to C. This arrangement is advantageous to the German book trade, as well as to Leipsic. The dealer receives every thing from Leipsic; and as a great number of packets, with books from all parts of Germany, arrive there for him every week, he can have them packed together and sent at once. The carriage is thus much less than if the packets were sent to him separately from the different places; and the whole business is simplified. The booksellers are also enabled to agree with ease on a certain discount per cent. No such intimate connection of the booksellers has yet been formed in any other country. The German booksellers rarely unite, as is the practice in England, in undertaking the publication of extensive works.” — (*German Conversations-Lexicon*, American edition.)

The literary deluge which commenced in Germany in 1814 still continues to increase. For the 2,000 works which were then about the annual complement, we have now about 6,000. The catalogue of the Leipsic fair for Michaelmas, 1830, contains 3,444 articles, of which 2,764 are actually published; and if these are added to the 3,162 announced in the Easter catalogue, the number of books published in 1830 will amount to 5,926. The number published in 1829 was 5,314; in 1828, 5,654; in 1827, 5,108; previously to which, the number had never exceeded 5,000. Magazines and popular Encyclopædias have increased in the same proportion; and the public has shown as great a desire to read, as the learned have to write. Private libraries are diminishing, while the public ones are daily increasing. — (*Foreign Quarterly Review*, No. XIV. p. 551.)

BOOK-KEEPING, the art of keeping the accounts and books of a merchant. Book-keeping by double entry means that mode or system in which every entry is double, that is, has both a debtor and a creditor. It is called also the Italian method, because it was first practised in Venice, Genoa, and other towns in Italy, where trade was conducted on an extensive scale at a much earlier date than in England, France, or other parts of Europe. This method, however familiar to merchants and book-keepers, seems intricate to almost all who have not practised it; nor is the dryness and difficulty of the task much lessened by the printed works on the subject, which, having been compiled more by teachers than by practical merchants, contain a number of obsolete rules and unnecessary details. The most effectual mode of giving clearness and interest to our remarks will be, first, to state a few mercantile transactions, and then to explain the nature of the accounts and entries which result from them.

The Journal of a mercantile house ought to open, at the beginning of each year, with an enumeration of their assets and debts, as follows: —

Folio of Ledger.	SUNDRIES DRS. to STOCK.		£	s.	d.
	For the following, being the assets of the house.				
1	CASH; amount at the bankers' this day (1st Jan.)	- - - -	2,550	0	0
1	EXCHEQUER BILLS; amount in hand	- - - -	5,310	0	0
7	BILLS RECEIVABLE; in hand, as per bill book	- - - -	7,300	15	0
1	THREE AND A HALF PER CENT. STOCK, 6,000 <i>l.</i> , valued at 90 <i>l.</i> per 100 <i>l.</i> stock	- - - -	5,400	0	0
8	DEBENTURE ACCOUNT; drawbacks receivable at the Custom-house	- - - -	513	0	0
6	SHIP AMELIA; our three eighths of that vessel	- - - -	3,000	0	0
7	ADVENTURE IN IRISH LINEN; amount in hand, computed at cost price	- - - -	2,467	0	0
7	JAMES BAILEY & Co., Liverpool; due by them	- - - -	1,350	10	0
7	THOMAS WATSON & Co., Dublin; do.	- - - -	3,530	12	0
7	WILLIAM SPENCE & Co., Plymouth; do.	- - - -	970	0	10
			£32,391	17	10

Folio of Ledger.	STOCK Dr. to SUNDRIES.		£	s.	d.
	For the debts of the house, as follows:—				
6	To BILLS PAYABLE; amount of acceptances at this date	- -	2,350	10	0
3	To INSURANCE; amount of premiums due to underwriters	- -	1,880	15	0
9	To MORRIS PITMAN, Trinidad; balance due to him	- -	1,370	5	0
4	To JAMES FORBES, Demerara; do.	- -	720	5	0
7	To SIMON FRAZER, London; do.	- -	960	15	0
2	To JAMES ALLAN & Co., Kingston, Jamaica; do.	- -	1,150	10	0
8	To GEORGE and WILLIAM FOX, Falmouth; do.	- -	320	15	0
			8,753	15	0
	Balance, being the present capital of the house	- -	23,638	2	10
			£32,391	17	10

Let the transaction to be first explained be an order for goods from a correspondent abroad. A house in Jamaica sends instructions to the house at home to buy and ship a quantity of manufactured articles, suited to the Jamaica market, as follows:—

Order from JAMES ALLAN & Co., of Kingston, Jamaica, to HENRY BARCLAY & Co., of London.

J. A. & Co.	<i>Linen</i> ; Lint Strelitz Osnaburgs, 14 bales, about 6 <i>d.</i> $\frac{1}{2}$ yard. Best tow Strelitz do., 9 bales, 4 <i>d.</i> or 4½ <i>d.</i> Best white Platillas, 1 case. Linen tick assorted, $\frac{3}{4}$ ths width, 9 <i>d.</i> , 1 <i>s.</i> , 3 <i>d.</i> ; 10 pieces each, cut up in 22-yard lengths. <i>Woolens</i> ; 5 bales Penistones, $\frac{3}{4}$ ths wide, best indigo blue, 1 <i>s.</i> a yard. <i>Cottons</i> ; 50 pieces stout calico, 28 yards each, $\frac{3}{4}$ ths wide, 4 <i>d.</i> a yard. 50 do. do. do. $\frac{3}{4}$ ths, superior, 5 <i>d.</i> a yard. 100 do. stout calico shirting, $\frac{3}{4}$ ths wide, superior, 6 <i>d.</i> a yard. <i>Hats</i> ; 4 dozen gentlemen's superfine black, 20 <i>s.</i> each. 2 do. do. drab, 20 <i>s.</i> each. 1 do. youths' do. black, 15 <i>s.</i> each. 20 do. felt hats, for negroes, 22 <i>s.</i> $\frac{1}{2}$ dozen. <i>Shoes</i> ; 10 dozen prime calf-skin shoes, full size, 65 <i>s.</i> $\frac{1}{2}$ dozen. 10 do. youths' do. 52 <i>s.</i> $\frac{1}{2}$ dozen. 5 do. gentlemen's dress do. 72 <i>s.</i> $\frac{1}{2}$ dozen.
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This order the London merchant divides among six, seven, or more wholesale dealers, according to their respective lines of business. Each dealer, or tradesman, as he is commonly called, provides his portion of the order in the course of the fortnight, three weeks, or month, allowed him by the merchant; and when the goods are packed and ready to ship, he sends in his account, or bill of parcels, thus:—

Messrs. HENRY BARCLAY & Co.

London, 20th February, 1831.

Bought of SIMON FRAZER.

J. A. & Co. No. 8.	10 pieces best tow Strelitz Osnaburgs, 146 yards each, at 4 <i>d.</i> $\frac{1}{2}$ yard	- -	£	s.	d.
	Inside wrapper, 16 yards, at 3 <i>d.</i>	- -		24	6 8
	Cord, bale, and press packing	- -		0	4 0
				0	10 0
	Then follow, stated in like manner, the particulars of 8 bales, No. 9. to 16. both inclusive, amounting to	- -		25	0 8
				212	4 2
				£237	4 10

Messrs. HENRY BARCLAY & Co.

London, 20th February, 1831.

Bought of J. BORRADAILE & Co.

J. A. & Co. 39.	Case, 1 dozen and 2 youths' hats and bands, at 15 <i>s.</i> each	- -	£	s.	d.
	Case (small)	- -		10	10 0
				0	4 0
				10	14 0
40.	Case, 9 dozen felt hats for negroes, at 22 <i>s.</i> $\frac{1}{2}$ dozen	- -		9	18 0
	Case (large)	- -		0	16 0
				10	14 0
41.	Do. the same	- -		10	14 0
				£32	2 0

The merchant, having received the whole of the bills of parcels, fixed on a vessel, and agreed for the freight, proceeds to make an entry at the Custom-house, and to ship the goods. That done, the next step is to prepare the Invoice, or general account of the shipment, as follows:—

INVOICE of Goods shipped by HENRY BARCLAY & Co., in the *Rawlins*, J. Thomson, from London to Kingston in Jamaica, on account and risk of Messrs. JAMES ALLAN & Co. of Kingston.

J. A. & Co. No. 1.		£ s. d.	£ s. d.
	Puncheon strong calf-skin shoes, $\frac{1}{2}$ J. Johnson's bill of parcels	93 7 0	
2.	Do. do. $\frac{1}{2}$ do.	94 16 4	
3.	French calf-skin shoes, $\frac{1}{2}$ do.	23 9 0	
4, 5, 6.	3 trunks do. $\frac{1}{2}$ do.	67 3 7	
7.	Case linen tick assorted, $\frac{1}{2}$ J. Wilson's bill of parcels		278 15 11
8. to 16.	9 bales best tow Osnaburghs, 10 pieces each, $\frac{1}{2}$ Simon Frazer's bill of parcels		42 0 0
17.	1 case white Platillas, $\frac{1}{2}$ Molling & Co.'s bill of parcels		236 5 0
18. to 24.	7 cases the same, $\frac{1}{2}$ do.		41 0 8
25. to 38.	14 bales lint Osnaburghs, $\frac{1}{2}$ J. Mackenzie's bill of parcels		287 4 8
39.	1 case youths' hats and bands, $\frac{1}{2}$ J. Borradaile & Co.'s bill of parcels		367 10 0
40, 1.	2 cases felt hats, do. $\frac{1}{2}$ do.		10 14 0
			21 8 0
			1,284 18 3
	Entry; duty on part at $\frac{1}{2}$ per. cent.; bond and debenture	4 8 0	
	Cartage, wharfage, and shipping charges	7 9 6	
	Freight and primage 38l. 7s.; bills of lading 3s. 6d.	38 10 6	
	Insurance on 1,500l. at 40s. $\frac{1}{2}$ 100l.	£30 0 0	
	Policy duty	3 18 9	
		33 18 9	
	Commission, $\frac{5}{4}$ per cent. on 1,335l.	66 15 0	
	Do. $\frac{1}{2}$ per cent. on 1,500l. insured	7 10 0	
			158 11 9
	Errors excepted.		£1,443 10 0
	At 6 months' credit; due 6th of September. London, 6th of March, 1830.		
			HENRY BARCLAY & Co.

This invoice, being sent out by the vessel to Messrs. Allan & Co., conveys to them a number of particulars in a short space; viz. the mark, the numbers, the value, and the contents of each package. In former times it was the practice to make an invoice very long, inserting in it a literal copy of each bill of parcels, but it has now become usual to make each tradesman deliver a duplicate of his account, to be sent abroad with the goods; in which case the invoice may be, like the above, little more than a summary of the bills of parcels. This method has two advantages: it saves time at the counting-house of the exporter; and it affords to his correspondent an assurance that no more is charged to him than has been actually paid for the articles.

An invoice ought to be made out with the utmost care, for it is a document of great importance in several respects: first, between the exporting merchant and his correspondent abroad; and next, when in the hands of the latter, it may and generally does form a voucher for calculating the import duty, as well as for the sales effected to retailers or other dealers.

The sum insured by the exporting merchant generally exceeds the amount of the invoice by 2 per cent., because the recovery of a loss from insurers involves a charge of fully that amount. It is thus necessary to cover not only the price of the goods, and the charges of shipping, insurance, and freight, but such further sum as may enable the shipper, in case of loss, to carry to the credit of his correspondent the amount of the invoice, clear of any deduction.

JOURNAL ENTRIES resulting from the foregoing Invoice.

Folio of Ledger.	JAMES ALLAN & Co. Drs. to SUNDRIES.	£ s. d.
	For goods shipped to them in the <i>Rawlins</i> , Thomson, for Jamaica.	
1	To JAMES JOHNSON; amount of shoes, $\frac{1}{2}$ his bills of parcels	278 15 11
1	To JOHN WILSON; linen tick $\frac{1}{2}$ do.	42 0 0
1	To SIMON FRAZER; tow Osnaburghs $\frac{1}{2}$ do.	236 5 0
1	To JOHN MACKENZIE; lint Osnaburghs $\frac{1}{2}$ do.	367 10 0
2	To JAMES BORRADAILE & Co.; hats $\frac{1}{2}$ do.	32 2 0
2	To MOLLING & Co.; for Platillas $\frac{1}{2}$ do.	398 5 4
3	To FREIGHT ACCOUNT; freight, primage, and bills of lading	38 10 6
3	To INSURANCE; premium, and policy	33 18 9
3	To CHARGES; entry outward, duty, and shipping charges	11 17 6
3	To PROFIT AND LOSS; for commission	74 5 0
		£1,443 10 0

The preceding invoice, being for account of a mercantile house, who sell again to dealers, comprises a variety of articles: as a further specimen, we subjoin two short invoices, for account of sugar planters, and confined to articles consumed on their estates.

Allowances of Weight. — The tare is the weight of the cask, and differs, of course, in almost every package: but trett (see the following sale) is a fixed allowance of 5 lbs. per tierce in the case of coffee, intended, like draft in the case of sugar, to insure good weight to the buyer, and to enable him to do the same to those who purchase again from him.

ACCOUNT SALE of 20 Tierces Coffee, ³ / ₄ Vittoria, from Demerara, for Account of JAMES FORBES, Esq., Demerara.												
CHARGES.			£	s.	d.	J. F. No. 1 to 20.	Gross Weight.	Tare.	£	s.	d.	
Insurance on 20 tierces at 35 <i>l.</i> a tierce, 700 <i>l.</i> at 50 <i>s.</i> ; policy, 36 <i>s.</i> 9 <i>d.</i>			19	6	9		5 tierces 30 1 7	Cwt. grs. lbs. 3 2 15				
Freight on 114 cwt. at 7 <i>s.</i> 6 <i>d.</i> ³ / ₄ cwt.		£42 15 0					5 do. 32 2 5	4 0 5				
Primage, pierage, and trade		1 7 6					4 do. 24 2 4	2 3 16				
			44	2	6			87 1 16	10 2 8			
Dock dues			10	9	1			Trett	0 2 14			
Landwaiters, entry, and part of bond			1	2	6		Deduct	11 0 22	11 0 22			
Insurance from fire			0	19	6		Nett	76 0 22	at 12 <i>s.</i> 6 <i>d.</i> ³ / ₄ cwt.	462	17	9
Public sale charges			1	7	6							
Brokerage, 1 ³ / ₄ cent.			6	16	7		Gross Weight.		Tare.			
Commission, 2 ³ / ₄ cent. on 676 <i>l.</i>			16	18	0		Cwt. grs. lbs.		Cwt. grs. lbs.			
Commission, 1 ³ / ₄ cent. on 700 <i>l.</i> insured			3	10	0		3 tierces 17 1 1	2 0 9				
			104	12	5		3 do. 19 3 15	2 1 15				
Nett proceeds, due 3d of May, 1831			571	13	1			37 0 16	4 1 24			
		£676 5 6						Trett	0 1 1			
									4 2 25			
							Deduct	4 2 25				
							Nett	32 1 19	at 120 <i>s.</i> ³ / ₄ cwt.	194	9	4
							Gross Weight.		Tare.			
							Cwt. grs. lbs.		Cwt. grs. lbs.			
							Overtaker 5 1 9	0 3 9				
								Trett	0 0 11			
									0 3 20			
							Deduct	0 3 20				
							Nett	4 1 17	at 117 <i>s.</i> ³ / ₄ cwt.	25	15	0
										683	2	1
							Discount, 1 ³ / ₄ cent.			6	16	7
							Gross proceeds			£676	5	6

London, 3d of April, 1831.

Errors excepted.

HENRY BARCLAY & Co.

Freight is charged on the weight of the produce only; not of the produce and packages together. This allowance is of old standing, and is to be traced less to the reason of the case, than to the competition prevailing among shipmasters.

JOURNAL ENTRIES resulting from the preceding Accounts of Sale.

Folio of Ledger.	June 1831.	£	s.	d.
4	THOMAS KEMBLE & Co. DRS. to SUNDRIES.			
2	To SUGAR 7 Ceres.			
	Proceeds of 7 hhd., M. P. 1. to 7., sold by them at one month's credit, from 2d of April	234	0	0
4	To COFFEE 7 Vittoria.			
	Proceeds of 20 tierces, J. F. 1. to 20., sold at one month's credit, from 3d of April	676	5	6
		910	5	6
2	SUGAR 7 CERES Dr. to SUNDRIES.			
3	To INSURANCE ACCOUNT; for premium and policy	5	15	6
3	To FREIGHT ACCOUNT; for freight, primage, and pierage	24	4	11
4	To CUSTOMS INWARD; duty and entry	107	5	0
4	CHARGES; dock dues, 52s. 10d.; warehouse rent, 35s. 2d.; landwaiters, 16s.; sampling, 3s. 6d.; and fire insurance, 6s.	5	13	6
4	To THOMAS KEMBLE & Co.; brokerage, 1 7 cent.	2	6	9
3	To PROFIT AND LOSS; for commissions	£ 5	10	10
	Interest on freight and duty	1	12	3
4	To MORRIS PITTMAN; proceeds due 2d of May, 1831	7	3	1
		81	11	3
		234	0	0

JOURNAL ENTRIES — *continued.*

Folio of Ledger.	June 1851. — <i>continued.</i>	£ s. d.
4	COFFEE & VITTORIA Dr. to SUNDRIES.	
3	To INSURANCE; for premium and policy - - - -	19 6 9
3	To FREIGHT ACCOUNT; freight, primage, and pierage - - - -	44 2 6
3	To CHARGES; dock dues, landwaiters, insurance from fire, and public sale charges - - - -	13 18 7
4	To THOMAS KEMBLE & Co.; brokerage - - - -	6 16 7
3	To PROFIT AND LOSS; for commissions - - - -	20 8 1
4	To JAMES FORBES; nett proceeds due 3d of June, 1830 - - - -	571 13 1
		£ 676 5 7

We have thus given an example of the transactions which form a great part of the business of our merchants; the export of manufactured goods, and the import and sale of produce received in return. Our next illustration shall be of a merchant's Cash-book: the following is an example of the entries for a month: —

Dr.	CASH.	£ s. d.	PAID.	Cr.	£ s. d.
1830.			1830.		
Mar.1	To balance at the banker's	2,550 0 0	Mar.2	By bills payable, paid No. 261. to James Harding -	145 10 0
3	To ship <i>Amelia</i> , received of James Jacobs, for freight	175 3 0	4	By George and William Fox, paid their balance of account - - - -	320 15 0
6	To bills receivable, received payment of No. 251. on J. Henderson - - - -	200 0 0	6	By John Smith & Sons, paid J. Jackson for their account - - - -	98 0 0
9	To James Bailey & Co., received payment of their draft at sight on J. Bainbridge - - - -	152 10 0	7	By bills payable, paid No. 269. to J. Stewart - - - -	300 0 0
15	To William Spence & Co., received balance of their account - - - -	970 0 10	18	By interest paid, discount on Harrison & Co., 2 months	6 1 10
—	To debenture account, received drawback on tobacco shipped by the <i>Plover</i> - - - -	15 8 0		By J. Johnson, paid his bill of parcels - - - -	278 15 11
18	To bills receivable, discounted at the bankers, Harrison & Co., due 15—18 March - - - -	730 10 0		By John Wilson do. - - - -	42 0 0
—	To profit and loss, received 5 $\frac{1}{2}$ cent. discount, on paying with ready money, the accounts per contra, not due till six months hence, from James Johnson £13 19 0 John Wilson - 2 2 0 Simon Frazer 11 16 0 John Mackenzie 18 7 6 James Borradaile & Co. - - - 0 16 0 Molling & Co. 16 8 3	63 8 9		By Simon Frazer do. - - - -	236 5 0
		£ 4,857 0 7		By John Mackenzie do. - - - -	367 10 0
				By James Borradaile & Co. - do. - - - -	32 2 0
				By Molling & Co. do. - - - -	328 5 4
				By charges paid, postage, and petty disbursements this month, per petty cash book - - - -	15 2 6
				By balance, carried to next month - - - -	2,686 13 0
					£ 4,857 0 7

These transactions, when put into the Journal form, stand thus: —

Folio of Ledger.	MARCH, 1830.	£ s. d.
	CASH Dr. to SUNDRIES.	
	Received this month.	
6	To SHIP <i>AMELIA</i> . 3d. Freight from James Jacobs - - - -	175 3 0
6	To BILLS RECEIVABLE. 6th. Received payment of J. Anderson, due this day - £ 200 0 0 18th. Discounted Harrison and Co., due 9th May - 730 10 0	930 10 0
7	To JAMES BAILEY & Co. 9th. Received their draft on Bainbridge, due - - - -	152 10 0
7	To WILLIAM SPENCE & Co. 15th. Received balance of their account - - - -	970 0 10
8	To DEBENTURE ACCOUNT. 15th. Drawback on tobacco by the <i>Plover</i> - - - -	15 8 0
3	To PROFIT AND LOSS. 18th. Received discount on sundry accounts, per cash book - - - -	63 8 9
		£ 2,307 0 7

Folio of Ledger.	SUNDRIES Drs. to CASH.				£ s. d.
	Paid this month as follows :				
6	BILLS PAYABLE.				
	2d. Paid No. 261.	-	-	-	£ 145 10 0
	7th. Do. 269.	-	-	-	192 15 0
					338 5 0
4	CUSTOMS INWARD.				
	23d. Paid duty on sugar, $\frac{1}{2}$ Ceres, 79 cwt. 25 lbs. at 27s.				
	$\frac{1}{2}$ cwt.	-	-	-	106 19 0
	Entry -	-	-	-	0 6 0
					107 5 0
8	SIMON FRAZER.				
	18th. Paid his bill of parcels	-	-	-	236 5 0
1	26th. Paid J. Jackson for his account	-	-	-	98 0 0
					334 5 0
8	INTEREST ACCOUNT.				
	18th. Paid discount on Harrison & Co.	-	-	-	6 1 10
1	JAMES JOHNSON.				
	18th. Paid his bill of parcels	-	-	-	278 15 11
1	JOHN WILSON.				
	18th. Paid his bill of parcels	-	-	-	42 0 0
1	JOHN MACKENZIE.				
	18th. Paid his bill of parcels	-	-	-	367 10 0
2	JAMES BORRADALE & Co.				
	18th. Paid their bill of parcels	-	-	-	32 2 0
2	MOLLING & Co.				
	18th. Paid their balance of account	-	-	-	328 5 4
8	GEORGE AND WILLIAM FOX.				
	24th. Paid their balance of account	-	-	-	320 15 0
3	CHARGES.				
	31st. Paid postage, and petty disbursements this month	-	-	-	15 2 6
					£ 2,170 7 7

The above shows, that for all sums received, the account of cash is made debtor, and the parties paying the same are made creditors; while for all sums paid, the cash is credited, and the parties receiving them are made debtors.

We are next to state the mode of entering bill transactions.

BILLS RECEIVABLE. — We have seen by the Balance sheet that several correspondents are indebted to the house. The debts of correspondents abroad may be reduced by remitting either bills, specie, or merchandise for sale: from correspondents in England, bills are almost the only mode of remitting. When bills come to hand, the rule is to enter each in the bill book, with a minute statement of the date, term, sum, and other particulars thus: —

No.	Received	From whom.	Drawn by	Date.	Term.	Drawn on	To order of	Due.	Sum	How disp. of.
630	8 Mar.	Bailey & Co.	W. Adams	Belfast, 1 Mar.	2 mths.	T. Jones, Dublin	A. Williams	1—4 May	350	Rainier & Co.
631	10 do.	Watson & Co.	J. Jacobs	Cork, 3 do.	1 do.	J. Adams, London	G. Wilson	3—6 April	135	Smith & Co.
632	12 do.	Spence & Co.	T. Johnson	Falmoe, 5 do.	2 do.	T. Allan, Liverpool	D. Jones	5—8 May	260	Overend & Co.

The JOURNAL ENTRIES for these bills are as follows: —

Folio of Ledger.	BILLS RECEIVABLE DR. to SUNDRIES.				£ s. d.
	For the following remitted this month :				
7	To JAMES BAILEY & Co.				
	No. 630. on T. Jones, Dublin, due 4th of May	-	-	-	350 0 0
7	To T. WATSON & Co.				
	No. 631. on J. Adams, London, due 6th of April	-	-	-	135 0 0
7	To WILLIAM SPENCE & Co.				
	No. 632. on T. Allan, Liverpool, due 8th of May	-	-	-	260 0 0
					£ 745 0 0

BILLS PAYABLE. — The entries under this head are, of course, wholly different from the preceding, being for acceptances of the house given on account of sums owing by it to correspondents. Each acceptance is entered in the book of bills payable, thus: —

No.	Drawn by	Place and Date.	To Order of	On Account of	Term.	When accepted.	Due.	Sum.
151	J. Allan & Co.	Jamaica, 15 Jan.	J. Jones	J. Allan & Co.	90 days' sight	12 March	10—13 June	£ 175 10 0
152	G. & W. Fox	Falmouth, 7 Mar.	J. Thomson	G. & W. Fox	15 days' date	14 do.	22—25 Mar.	73 15 0
153	J. Clark	Hull, 5 Mar.	G. Barclay	J. Smith & Sons	1 month's date	16 do.	5—8 ditto	132 10 0

The Journal entries for these bills are as follows: —

Folio of Ledger.	SUNDRIES DRs. to BILLS PAYABLE		£ s. d.
	For the following bills accepted.		
2	JAMES ALLAN & Co. No. 151. their draft, due 13th of June	-	175 10 0
8	G. & W. FOX. No. 152. their draft, due 25th of March	-	73 15 0
1	SIMON FRAZER. J. Clark's draft on his account, due 8th of March	-	132 10 0
	MAY, 1830.		£381 15 0
	CASH DR. to THOMAS KEMBLE & CO.		
1	27th. Received from them proceeds of sugar <i>¶ Ceres</i>	- 234 0 0	
	Less their brokerage	- 2 6 9	
			231 13 3
4	30th. Received coffee <i>¶ Vittoria</i>	- 676 5 6	
	Less brokerage	- 6 15 7	
			669 8 11
			£901 2 2

The preceding entries, few as they are compared to the monthly transactions of a house of business, are sufficient to show the nature of a Journal as well as of the subsidiary books, (for cash, bills, invoices, and account sales,) from which it is composed. The Journal, being a complete record of the business of the house, is very varied and comprehensive in its nature, and may be termed an index to every book of consequence in the counting-house. But while in the cash book every payment or receipt is entered on the day it takes place, and in the bill books every bill is registered on the day it comes to hand, or is accepted, the Journal entries, being completed only at the end of the month, admit of being combined to a considerable extent, so as to exhibit a number of transactions in collective sums. Thus all the acceptances of the house paid in the course of the month appear in the Journal entry of Bills Payable Dr. to Cash: they are arranged in this entry as they fall due, after which the whole are added into one sum, which sum alone needs be carried to the Ledger. In like manner, all bills receivable, whether discounted, or kept by the house till they fall due, are collected under the head of Bills Receivable Dr. to Cash, summed up together, and carried to the Ledger in one line; a point of great importance, as we shall see presently, in facilitating the balance of the Ledger.

We proceed to give a specimen of the Ledger: the whole of the Journal entries in the preceding pages, when posted into the Ledger, will stand thus: —

Dr.		STOCK.		Cr.	
1831.	Fo.	£ s. d.	1831.	Fo.	£ s. d.
Jan. 1	1	To sundries -	Jan. 1	1	By sundries -
		8,753 15 0			32,391 17 10

Dr.		CASH.		Cr.	
Jan. 1	1	To stock - -	Mar. 31		By sundries -
Mar. 1	4	To sundries -			2,170 7 7
May 30	15	To T. Kemble & Co.			
		2,550 0 0			
		2,307 0 7			
		901 2 2			

Dr.		EXCHEQUER BILLS.		Cr.	
Jan. 1	1	To stock - -			
		5,310 0 0			

Dr.		THREE AND A HALF <i>¶</i> CENT. STOCK.		Cr.	
Jan. 1	1	To stock - -			
		5,400 0 0			

Dr.		JAMES JOHNSON, London.		Cr.	
Mar. 1	4	To cash - -	Mar. 6	9	By J. Allan & Co.
		278 15 11			278 15 11

Dr.		JOHN WILSON, London.		Cr.	
Mar. 1	4	To cash - -	Mar. 6	9	By J. Allan & Co.
		42 0 0			42 0 0

Dr.				SIMON FRAZER, London.				Cr.			
Mar. 26	4	To cash - -	334 5 0	Jan. 1	2	By stock - -	960 15 0				
31	5	To bills payable -	132 10 0	Jan. 6	9	By J. Allan & Co.	276 5 0				

Dr.				JOHN MACKENZIE, London.				Cr.			
Mar. 8.	4	To cash - -	367 10 0	Mar. 6	9	By J. Allan & Co.	367 10 0				

Drs.				JAMES BORRADAILE & Co., London.				Crs.			
Mar. 1	4	To cash - -	32 2 0	Mar. 6	9	By J. Allan & Co.	32 2 0				

Drs.				MOLLING & Co., London.				Crs.			
Mar. 1	4	To cash - -	328 5 4	Mar. 6	9	By J. Allan & Co.	328 5 4				

Drs.				J. ALLAN & Co., Kingston, Jamaica.				Crs.			
Mar. 6	9	To sundries -	1,443 10 0	Jan. 1	2	By stock - -	1,150 10 0				
31	11	To bills payable -	175 10 0								

Dr.				SUGAR BY THE CERES.				Cr.			
April 2	11	To sundries -	234 0 0	April 2	11	By T. Kemble & Co.	234 0 0				

Dr.				FREIGHT ACCOUNT.				Cr.			
				Mar. 6	9	By J. Allan & Co.	38 10 6				
				April 2	11	By sugar ψ Ceres	24 11 11				
				May 3	13	By coffee ψ Vittoria	44 2 6				

Dr.				INSURANCE ACCOUNT.				Cr.			
				Jan. 1	2	By stock - -	1,880 15 0				
				Mar. 6	9	By J. Allan & Co.	33 18 9				
				April 2	11	By sugar ψ Ceres	5 16 6				
				May 3	13	By coffee ψ Vittoria	19 6 9				

Dr.				CHARGES.				Cr.			
Mar. 3	4	To cash - -	15 2 6	Mar. 6	9	By J. Allan & Co.	11 17 6				
				April 2	11	By sugar ψ Ceres	5 13 6				
				May 3	13	By coffee ψ Vittoria	13 18 7				

Dr.				PROFIT AND LOSS.				Cr.			
				Mar. 6	9	By J. Allan & Co.	74 5 0				
				Mar. 8	4	By cash - -	63 8 9				
				April 2	11	By sugar ψ Ceres	7 3 1				
				May 3	13	By coffee ψ Vittoria	20 8 1				

Drs.				CUSTOMS INWARD.				Cr.			
April 2	4	To cash -	107 5 0	April 2	11	By sugar ψ Ceres	107 5 0				

Dr.				COFFEE PER VITTORIA.				Cr.			
April 3	13	To sundries -	676 5 6	April 3	11	By T. Kemble & Co.	676 5 6				

Dr.				MORRIS PITTMAN, Trinidad.				Cr.			
				Jan. 1	2	By stock - -	1,370 5 0				
				April 2	11	By sugar ψ Ceres	81 11 3				

Dr.

JAMES FORBES, Demerara.

Cr.

				Jan. 1	2	By stock - -	720 5 0
				May 3	13	By coffee & Vittoria	571 13 1

Drs.

THOMAS KEMBLE & Co., London.

Crs.

April 3	11	To sundries -	910 5 6	April 7	11	By sugar & Ceres	2 6 9
				30	13	By coffee & Vittoria	6 16 7
				May 30	15	By cash - -	901 2 2
							910 5 6

Dr.

BILLS RECEIVABLE.

Cr.

Jan. 1	1	To stock - -	7,300 15 0	Mar. 1	4	By cash - -	930 10 0
Mar. 3	5	To sundries -	745 0 0				

Dr.

BILLS PAYABLE.

Cr.

Mar. 7	4	To cash - -	338 5 0	Jan. 1	2	By stock - -	2,359 10 0
				Mar. 3	5	By sundries -	381 15 0

Dr.

SHIP AMELIA.

Cr.

Jan. 1	1	To stock - -	3,000 0 0	Mar. 1	4	By cash - -	175 3 0
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Dr.

ADVENTURE IN IRISH LINEN.

Cr.

Jan. 1	1	To stock - -	2,467 0 0				
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Drs.

JAMES BAILEY & Co., Liverpool.

Crs.

Jan. 1	1	To stock - -	1,350 10 0	Mar. 3	4	By cash - -	152 10 0
				Mar. 9	5	By bills receivable	350 0 0

Drs.

THOMAS WATSON & Co., Dublin.

Crs.

Jan. 1	1	To stock - -	3,530 12 0	Mar. 3	5	By bills receivable	135 0 0
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Drs.

WILLIAM SPENCE & Co., Plymouth.

Crs.

Jan. 1	1	To stock - -	970 0 10	Mar. 3	4	By cash - -	970 0 10
				Mar. 5	5	By bills receivable	260 0 0

Drs.

GEORGE AND WILLIAM FOX, Falmouth.

Crs.

Mar. 4	4	To cash - -	320 15 0	Jan. 1	2	By stock - -	320 15 0
Mar. 6		To bills payable -	73 15 0				

Dr.

DEBENTURE ACCOUNT.

Cr.

Jan. 1	1	To stock - -	513 0 0	Mar. 5	4	By cash - -	15 8 0
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Dr.

INTEREST ACCOUNT.

Cr.

Mar. 8	4	To cash - -	6 1 10				
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The Ledger is thus a register of all the entries in the Journal; and a register so arranged as to exhibit on one side all the sums at Debtor; on the other all those at Creditor. It is kept in the most concise form, the insertions in it hardly ever exceeding a line each, or containing more than the title of the entry in the Journal. On opening a page in the Ledger, a person unacquainted with book-keeping is apt to consider this brevity unsatisfactory; and it was formerly the practice to add in each line a few

explanatory words. Thus the entries in the account of Simon Frazer, which in our preceding page are briefly

March 26.	To cash	-	-	-	£	s.	d.
31.	To bills payable	-	-	-	-	334	5 0
					-	132	10 0

would, at an earlier date in the practice of book-keeping, have been expanded to

March 18.	To cash paid for goods per Rawlins	-	-	-	£	s.	d.
26.	To ditto paid J. Jackson for his account	-	-	-	-	236	5 0
31.	To bills payable, paid J. Clark's draft for his account	-	-	-	-	98	0 0
					-	132	10 0

This method is still followed in some counting-houses, and such explanatory additions are certainly conducive to clearness; but they are practicable only in a house of limited business: wherever the transactions are numerous and varied, they should be left out of the Ledger, for two reasons; they increase greatly the labour of the book-keeper, and they never can be so full or circumstantial as to supersede the account current book.

The same Ledger may continue in use from one to five years, according to the size of the book, or the extent of the transactions of the house. On opening a new Ledger, it is proper to place in succession accounts of the same class or character: thus—Stock account ought to be followed by that of the Three per cent. consols, Exchequer bills, or other property belonging to the house; and if the business be with the West Indies, it is fit that accounts with Jamaica should be placed near those with Demerara, Trinidad, and other sugar colonies.

Balancing the Ledger.—This important operation is performed by adding up the Debtor and Creditor side of every account in the Ledger, ascertaining the difference or balance in each, and carrying such balance, as the case may be, to the Debtor or Creditor column in the balance sheet. On closing, for example, a few of the preceding Ledger accounts, we find them to stand thus:—

Debtors.				Creditors.			
		£	s. d.			£	s. d.
Cash	-	3,587	15 2	Simon Frazer	-	730	5 0
James Allan & Co.	-	468	10 0	Freight account	-	107	4 11

And so on with every account except Stock, which, having no entries in the current year, is put in the balance sheet exactly as it was in the beginning of the year. Including Stock, the total at the Debtor side of the balance sheet ought to agree exactly with the total at the Creditor side; and if it do not, it is a rule in all well-regulated counting-houses to follow up the examination perseveringly, until they are made to agree. The apparent difference may not exceed a few shillings or a few pence; still the search is continued, because the smallest discrepancy shows the existence of error, and to an extent perhaps greatly beyond the fraction in question. It often happens, indeed, that, as the examination proceeds, the difference undergoes a change from a smaller to a larger amount, and without increasing the difficulty of discovering the error, which is as likely to have occurred in the case of a large as of a small sum. Differences, when in round sums, such as 10*l.*, 100*l.*, or 1,000*l.*, generally lie in the addition; fractional sums frequently in the posting. All this, however, is uncertain; for the error or errors may be in any month in the year, and in any one of the thousand entries and upwards which have been made in the course of it. Hence the necessity of examining the whole; and young book-keepers are often obliged to pass week after week in the tedious labour of revising, adding, and subtracting. On the other hand, there are sometimes examples of the balance being found on the first trial; but such cases are rare, and occur only to careful and experienced book-keepers. The only effectual means of lessening the labour and perplexity of balancing the Ledger, is to exercise great care in every stage of the book-keeping process; as well in making the additions in the Journal, as in posting from the Journal into the Ledger, and casting up the Ledger accounts; and, lastly, in adding up the balance sheet, which is generally of formidable length.

Accuracy in addition is one of the main requisites in a clerk, and particularly in a book-keeper. Of the extent to which it may be attained by continued practice, those only can judge who have experienced it themselves, or have marked the ease and correctness with which clerks in banking-houses perform such operations. They are in the habit of striking a daily balance which comes within small compass; but a merchant's balance, comprising the transactions of a year, extends commonly over a number of folio pages. It is advisable, therefore, to divide each page into portions of ten lines each, adding such portions separately. This lessens the risk of error, as it is evidently easier to add five or six such portions in succession, than to do at once a whole folio containing fifty or sixty sums.

Another important point towards agreeing a balance, is to limit carefully the number of Ledger entries; in other words, to comprise as much as possible in those aggregate

sums in the Journal which are posted in the Ledger. Thus, in the case of the monthly entries for bills, whether receivable or payable, while the inner column of the Journal contains the amount of each specific bill—the final column, that which is carried to the Ledger—should, and generally does, comprise a number of bills in one sum. Entries in the cash book, which generally form so large a proportion of the transactions of the month, are carried by some book-keepers directly from the cash book into the Ledger, without an intermediate arrangement in the Journal form. In some lines of business this plan may answer; but as a general rule it is better to take the trouble of journalising the cash, thereby comprising in 30 or 40 Ledger entries the transactions of the month, which, when posted separately, would exceed 100. The time required for re-writing or rather re-casting them, will, in most cases, be amply made good, by exhibiting the cash in a proper form, and by facilitating the balance of the Ledger at the close of the year.

We have said the close of the year, because, in nine mercantile houses out of ten, that is the period for striking a balance. In some branches of trade, however, the case is otherwise. Thus, among West India merchants, the 30th of April is the time of balancing, because at that season the sales of the preceding crop are, in general, completed, and those of the current year not yet begun.

Arrears in book-keeping ought to be most carefully avoided—calculated as they are to engender mistakes, and to produce loss from delay in adjusting accounts. The practice of balancing the Ledger every six months, and of transmitting as often accounts current to the correspondents and connections of merchants, will, it is to be hoped, become general. It is, however, hardly practicable in cases where, as too often happens in the lesser mercantile establishments, the book-keeper is charged with a share of the active management. Exemption from interruption, and removal from the bustle of current business, are main requisites to accuracy and despatch in accounts. In examining, or, as it is called, collating the books, the book-keeper requires not only a retired apartment, but the assistance of a clerk for the purpose of calling them over. A similar arrangement for another purpose—we mean for composing the Journal, the book-keeper dictating from the subsidiary books to a clerk whose writing forms the draught or rough copy of the Journal, has as yet been seldom adopted; although, when properly applied, it is highly conducive both to accuracy and expedition.

A Ledger must, of course, have an index; but it is very brief, containing merely the titles of the accounts and a reference to the page, as follows:—

	Folio		Folio
Allan & Co., James	- 2	Bailey & Co., James	- 7
Amelia, ship	- 6	Bills payable	- 6

The Subsidiary Books.—In former times, when business in this country was conducted by most persons on a very limited scale, the accounts of a number of merchants, or rather of those dealers whom we should now think it a compliment to call merchants, were often kept on a plan somewhat like that at present followed by our shopkeepers. The merchant or his chief clerk kept a daily record of transactions, whether sales, purchases, receipts, or payments, in a diary, which was called a Waste-book, from the rude manner in which the entries or rather notices in it were written, being inserted, one by one, soon after the transactions in question took place. From this diary the Journal and Ledger were posted; and book-keeping by double entry being in those days understood by few, one person frequently kept the books of several merchants, passing one or two days in the week at the house of each, and reducing these rough materials into the form of regular entries. In process of time, as transactions multiplied and mercantile business took a wider range, separate books were more generally required for particular departments, such as a bill-book for all bills of exchange, and a cash book for all ready money transactions. This had long been the case in the large mercantile towns of Italy and Holland; and above a century ago it became a general practice in London and Bristol, which were then the only places of extensive business in England. But in English, as in foreign counting-houses, the bill book and even the cash book were long considered as little more than memoranda of details; not as books of authority, or as fit documents for Journal entries: for that purpose the diary only was used. In time, however, the mode of keeping these subsidiary books improved, and merchants became aware that, when cash or bill transactions were properly entered in them, the Journal might be posted from them as well as from the diary.

Similar observations are applicable to the other subsidiary books, viz. an invoice book for goods shipped, and an account of sales book for goods received and sold. When from the gradual improvement in the management of counting-houses these books were kept in a manner to supply all that was wanted for Journal entries, the use of the diary was dispensed with for such entries also. And at last it was found, that in all well-regulated counting-houses the books kept for separate departments of the business were sufficient for the composition of the Journal, with the exception of a few transactions out

of the regular course, which might be easily noticed in a supplementary book called a *Petty Journal*, or a book for occasional entries. The consequence was, that the diary or waste book, formerly the groundwork of the *Journal* and *Ledger*, became excluded from every well-regulated counting-house. This has long been the case, and the name of waste book would have been forgotten, were it not found in the printed treatises on book-keeping which have appeared from time to time, and have been generally composed by teachers in schools or academies, who, unacquainted with the actual practice of merchants, were content to copy and reprint what they found laid down in old systems of book-keeping.

The subsidiary books required in a counting-house are, the *Cash book* ;

Book of Acceptances of the house, or Bills Payable ;

Book of Bills Receivable, or bills on other merchants which are or have been in possession of the house ;

Bought book, or book for bills of parcels ;

Invoice book, or register of goods sold or exported ;

Account of Sales book ;

Insurance Policy book, containing copies of all policies of insurance ;

Petty Journal, or book for such occasional entries as do not belong to any of the preceding.

Such are the authorities from which it is now customary, in every well-regulated house, to compose the *Journal*. Their number indicates a repartition or subdivision, to a considerable extent, of counting-house work, and nowhere is such repartition productive of greater advantage. How much better is it to enter all bills receivable in one book, all bills payable in another, and all cash transactions in a third, than in any way to blend these very distinct entries ! The effect of this subdivision is to simplify the *Journal* entries in a manner highly conducive to accuracy and despatch ; and to present such means of checking or examining them, that many transactions may be stated, and an account extended over a number of folios, without a single error.

The use of most of the subsidiary books is sufficiently pointed out by their names ; but it may be well to add a few remarks on the "*Bought book*," or receptacle for the accounts of goods purchased. A bill of parcels is the name given to the account of goods supplied by a manufacturer, tradesman, or dealer, to a merchant. Such accounts soon become numerous, and it is evidently of consequence to adopt the best method of keeping them. In former times it was the practice to fold them up in a uniform size, and after writing on the back the names of the respective furnishers, to put them away in bundles. But wherever the purchases of a merchant are extensive, and the bills of parcels numerous, the better mode, after arranging them alphabetically, is to paste them in a large book, generally a folio, made of blue or sugar-loaf paper : this book to have its pages numbered, and to have an alphabetical index. Any single bill of parcels may thus be referred to with the same ease as we turn to an account in a ledger ; and one of these folios may be made to hold a very great quantity of bills of parcels ; as many as would form a number of large bundles when tied up on the plan of former times.

Book of Bills Payable. — The notice, or, as it is termed, advice of bills payable after sight, generally comes to hand before the bills themselves. As the time of the arrival of the latter is uncertain, the better plan is not to enter them from the advice among the other bills payable, but to appropriate a space of ten or twelve pages at the beginning or end of the book of bills payable, and to insert there the substance of the advice received.

There are a few books in every counting-house which do not form part of the vouchers or materials for the *Journal* ; viz., the *Account Current book*, containing duplicates of the accounts furnished by the house to their different correspondents and connections ;

The *Letter-book*, containing copies of all letters written to the correspondents or connections of the house ;

The *Petty Cash book*, or account of petty disbursements, the sum of which is entered once a month in the cash book ;

The *Order book*, containing copies of all orders received ;

The *Debenture book*, or register of drawbacks payable by the Custom-house.

It was formerly a practice in some houses for the book-keeper to go over the letter book at the end of each month, that he might take note of any entries not supplied by the subsidiary books. This, however, is now unnecessary ; these books, when carefully kept, containing, in one shape or other, every transaction of the house.

The Principle of Double Entry. — From these explanations of the practice of book-keeping, we must call the attention of our readers to a topic of more intricacy — the origin of the present system, and the manner in which it was adopted. To record the transactions of a merchant in a *Journal* or day book was an obvious arrangement, and to keep a *Ledger* or systematic register of the contents of the *Journal* was a natural

result of his business, particularly when conducted on credit. Such, in a rude form, are the books of our shopkeepers, who enter their sales and purchases in a day book, and in their Ledger carry the former to the Dr. of their customers, the latter to the Cr. of the wholesale dealers who supply them with goods. By making at the end of the year a list of the sums due to him by his customers, and of those due by him to wholesale dealers, a shopkeeper may, after adding to the former the value of his stock on hand, make out an approximative statement of his debts and assets. Now, that which in this manner is done indirectly and imperfectly, it is the object of double entry to do with method and certainty. The shopkeeper makes out a list of debtors on one side and of creditors on the other, but he cannot make them balance, because his entries have been single; that is, they have had no counterpart. On making a purchase of cottons from Messrs. Peel of Manchester, or of woollens from Messrs. Gott of Leeds, he merely enters the amount to their credit, but he makes no one Dr. to them, because the goods are not sold; and to introduce an imaginary account would be too great a refinement for a plain, practical man. But a person accustomed to double entry would, without any effort of thought, make "Printed Calicoes" Dr. to Messrs. Peel, and "Kerseymeres" Dr. to Messrs. Gott, for the respective amounts; after which, as the sales proceeded, he would make the buyers Drs. to these accounts for the amount of their purchases.

We thus perceive that the intricacy in the application of double entry was not with the personal so much as with the nominal accounts. Let us refer to the country where book-keeping was first studied, and take as an example the case of Doria, a merchant in Genoa, shipping, in a former age, silk, of the value of 200*l.*, bought from Flori, in Piedmont, to Henderson & Co., silk manufacturers, in England, on the terms of charging, not an additional price, but a commission of 5 per cent. with interest until reimbursed his advance. In entering the transaction, Doria's book-keeper would, as a matter of course, make Hendersons debtors to Flori 200*l.* for the cost of the silk; but he might not so readily find a creditor for the 10*l.* commission, or the 7*l.* interest eventually due on the advance. The custom in this primitive era. of book-keeping probably was, to introduce the firm of the house into their books, making Hendersons debtors to Doria for the 10*l.* and 7*l.*; but as the practice of book-keeping improved, it was found preferable to avoid inserting, on any occasion, the firm of the house, and to substitute nominal accounts, such as, commission, interest, bills payable, bills receivable. These, attention and practice rendered in time familiar to the book-keeper, who learned to open his Journal at the beginning of a year by making the parties who owed balances to the house debtors, not to the firm by name, but to Stock; and those to whom the house was indebted, creditors by Stock. As the transactions of the year proceeded, he made those to whom money was paid debtors, not to the firm of the house, but to Cash; and those for whose account bills were accepted debtors to Bills payable; so that book-keeping by double entry assumed its present form gradually and almost imperceptibly.

What are the advantages of this method compared to that of single entry? First, it supplies a test of *accuracy*, inasmuch as, the entries on the debtor side of the Ledger being equal to those on the creditor side, their respective totals ought, as a matter of course, to balance. After going through this proof, personal accounts of whatever length may be settled with confidence; while in a general account, such as kerseymeres or printed calicoes, the value sold and the value remaining on hand may be ascertained by merely balancing the account in the Ledger, without the repeated references to the sales book that would otherwise be required. Without double entry, a dealer could hardly estimate his property unless he took stock; but with it an extraction of the Ledger balances fulfils that object, and stock-taking, however proper as a test of the honesty of servants, becomes quite unnecessary as a means of calculation. In short, in regard to any person in trade, whether merchant, dealer, or manufacturer, double entry forms the connecting link of his accounts, and affords a ready solution of any inquiry as to the appropriation, increase, or diminution of his capital.

This advantage may fortunately be obtained without any great sacrifice of time or labour. Of the books of dealers, manufacturers, and retailers, nine parts in ten may continue to be kept by single entry; for the addition of a few pages of double entry in the form of a summary, at the end of the month or quarter, will be sufficient to exhibit the result of a great extent of transactions.

Nominal Accounts. — Of these our limits permit us to notice only two; Profit and Loss, and Merchandise. The former contains on the creditor side all the entries of commissions earned, and gains obtained on particular adventures; while the debtor side exhibits the losses incurred, whether by bad debts or by unsuccessful purchases. Every house keeping regular books must have a profit and loss account, but a merchandise account is altogether optional. Those who have such a head in their Ledger are accustomed to make it Dr. to the dealers or furnishers from whom they make purchases,

and to credit it in return by the correspondents or connections to whom they make sales. In many houses, however, there is no such intermediate account; the parties to whom the goods are sent being made Drs. at once to the furnishers of the goods, as in the case of the shipment to Jamaica stated in our preceding pages.

A merchant, before estimating his profits, ought to charge interest on each head of investment. His clear profit cannot be ascertained without it; and the practice of charging it is a lesson to him to hold no property that does not afford, at least, interest on his advances.

Mercantile books and accounts must be kept in the money of the country in which the partners reside. A house in Rotterdam composed of English partners necessarily keep their accounts in Dutch money, although their transactions may be chiefly with England. Further, books, it is obvious, can be kept in only one kind of money; and when a merchant in England receives from a distant country, accounts which cannot at the time be entered in sterling for want of a fixed exchange, these accounts should be noted in a separate book, until, the exchange being ascertained, they can be entered in the Journal in sterling.

A book-keeper will do well to avoid all such puzzling distinctions, as "J. Johnson, my account with him;" and "J. Johnson, his account proper;" on the plain ground that every account in the Ledger ought to be the general account of the person whose name it bears.

Errors excepted. — This expression is merely a proviso, that if any mistakes be discovered in the account in question, they shall be open to correction.

Accounts Current. — An account current generally contains all the transactions of the house with one of its correspondents during a given time, generally six or twelve months. The following is an example: —

Messrs. JAMES ALLAN & Co., Jamaica, in Account Current with HENRY BARCLAY & Co., London.									
Drs.			Days to 31 Dec.	Inter-est.	Crs.			Days to 31 Dec.	Inter-est.
1831.		£ s. d.			1831.		£ s. d.		
June 30	To balance of last account	867 10 0	184	1,595	Aug. 10	By proceeds of 20 tierces coffee <i>¶ Louisa</i> , due Sept. 10. -	410 0 0	112	459
July 2	To your draft to J. Smith, due Aug. 13.	128 0 0	140	179		By your remittance on J. Austin, due Oct. 10. -	350 0 0	82	287
July 9	To invoice of goods <i>¶ Amelia</i> , due Oct. 9. -	752 0 0	83	624	Sept. 15	By proceeds of 17 hds. sugar, <i>¶ Hercules</i> , due Oct. 15. -	238 0 0	77	173
Oct. 10	To cash paid J. Harvey on your account	75 10 0	82	62	Sept. 20	By cash received from J. Johnson on your account -	260 0 0	102	265
	To insurance on produce shipped by you in the <i>Ann</i> , Nokes, £1,400, at 2 guineas per cent. £29 8 0					Balance of interest carried to Dr. -	- - -	-	1,276
	Policy 3 10 0	32 18 0			Dec. 31	Balance of account carried to your Dr. in new account -	621 8 7		
Dec. 31	Postage and petty charges during this half year -	1 15 0							
	To commission, $\frac{1}{2}$ <i>¶</i> cent. on £203 paid, Do. on £260 received on your account -	4 6 0							
	To balance of interest this half year, 1,276 divided by 73, is -	17 9 7							
		£ 1,879 8 7		2,460			£ 1,879 8 7		2,460
Errors excepted.					HENRY BARCLAY & Co.				

London, 31st of December, 1831.

We have here on the Dr. side all the payments made or responsibilities incurred for the correspondents in question, and on the Cr. side the different receipts on their account. The interest for the half year, the commission on receipts and payments, the postage and petty charges, being then added, the account may be closed and the balance carried to next year. Copies of accounts current ought to be sent off as soon as possible after the day to which they are brought down; and with that view they ought to be written out from the Ledger before the close of the year or half year, particularly as the entries for interest and commission can be made only after they are written out. The whole ought then to be copied into the account current book.

But in some counting-houses the account current book, instead of being copied from the Ledger and Journal, is posted, like the latter, from the bill book, the cash book, the invoice book, and the account of sales book. It is then considered a check on the Journal and Ledger; and from the comparative ease with which it is posted, may be

completed and made use of before the latter are fully brought up. This is certainly an advantage in houses where, from pressure on the book-keeper, the Journal and Ledger are in arrear, but such ought never to be the case for any length of time; while as to the former point — that of forming a check on the Journal and Ledger — the fact is, that these books, from the mode in which they are kept, are much more likely to be correct than the account current book.

Printed Works on Book-keeping. — To the publications of old date by teachers have succeeded, in the present age, several treatises on book-keeping by accountants. Some of these are of very limited use, being directed more to recommend a favourite practice of the author in some particular branch of book-keeping, than to convey a comprehensive view of the system. The only works on the subject entitled to that character are two: one by the late Benjamin Booth, published above thirty years ago; the other by Mr. Jones, an accountant in London, printed so lately as the year 1831. Booth was a man of ability, who had experience both as a merchant and a book-keeper, having passed one part of his life in London, the other in New York. The reader of his work finds a great deal of information in short compass, without being perplexed either by superfluous detail or by fanciful theory.*

The form of Mr. Booth's Journal and Ledger is similar to what we have given in the preceding pages, and to the practice of our merchants for more than a century: it was by much the best work on book-keeping, until Mr. Jones devised several improvements calculated to lessen the risk of error in both Journal and Ledger. One of these improvements is the use of two columns for figures in each page of the Journal, one for the Drs., the other for the Crs.: by inserting each sum twice, the book-keeper obtains the means of proving the Journal additions page by page. The posting from the Journal to the Ledger is also simplified and rendered less subject to error by the use of these columns. In regard to the great task of balancing the Ledger, Mr. Jones's plan is to do it quarter by quarter, making use of a separate book, called a balance book, in which are inserted the totals on each side of the Ledger accounts at the end of three months. By these means, the agreement of the general balance is made a matter of certainty after completing the additions. Other parts of Mr. Jones's book, viz. his *formulae* for books on the single entry plan, and for the accounts of bankers, contain suggestions of evident utility. His volume consists of two parts: the printed part (120 pp.) containing the treatise, with directions; and the lithographed part (140 pp.) giving copious examples in two sets of books, one kept by single, the other by double entry. If, on a reimpression, the author were to divide the work, and to sell the single entry part separately from the double entry, the price of each might be moderate, and a great service would be rendered to the mercantile public.

BOOTS AND SHOES, the external covering for the legs and feet, too well known to require any description. — (For an account of the value of the boots and shoes annually produced in Great Britain, see LEATHER.)

BORAX, or TINCAL (Arab. *Buruk*; Pers. *Tunkar*), one of the salts of soda. This salt is obtained in a crystallised state from the bottom of certain lakes in Thibet. It is found dissolved in many springs in Persia, and may be procured of a superior quality in China. It is also said to be found in Saxony and South America; but it is more abundant in Thibet than any where else. When dug up it is in an impure state, being enveloped in a kind of fatty matter. It is then denominated tincal; and it is not till it has been purified in Europe that it takes the name of borax. The process followed in its purification was for a long time known only to the Venetians and Hollanders. Borax is white, transparent, rather greasy in its fracture, its taste is styptic, and it converts syrup of violets to a green. It readily dissolves in hot water, and swells and bubbles in the fire. It is of great use as a flux for metals. — (*Thomson's Chemistry, Ure's Dictionary, &c.*)

The borax entered for home consumption amounted, at an average of the 3 years ending with 1831, to 151,569 lbs. a year; the total imports during the 3 years ending with 1832 having been 170,392 lbs. a year. Previously to 1832, it was subject, refined, to a duty of 56s., and unrefined, to a duty of 28s. a cwt. In 1832, however, these duties were reduced, the former to 10s., and the latter to 4s. a cwt. Their produce in that year amounted to 882*l.* 15*s.* 1*d.* Borax is worth, in bond, unrefined, 3*l.* 15*s.* to 4*l.*; refined, 4*l.* 10*s.* to 5*l.* a cwt.

BORDEAUX, a large and opulent commercial city of France, situated on the Garonne, about 75 miles from its mouth, in lat. 44° 50' $\frac{1}{2}$ N., long. 0° 34' W. Population 110,000. The commerce of Bordeaux is very extensive. The Garonne is a noble river, with depth of water sufficient to enable large ships to come up to the city, laying open, in conjunction with the Dordogne and their tributary streams, a large extent of country. The commerce of Bordeaux is greatly promoted by the famous canal

* The title of the book is "A Complete System of Book-keeping, by Benjamin Booth." London, 1799, thin 4to. Printed for Grosvenor and Chater, and for the late J. Johnson, St. Paul's Churchyard.

Mr. Jones's book is entitled "The Science of Book-keeping exemplified." 4to. London, 1831. 4*l.* 4*s.*

of Languedoc, which communicates with the Mediterranean. By its means Bordeaux is enabled to furnish the south of France with colonial products at nearly as cheap a rate as Marseilles. Wines, brandies, and fruits are the staple articles of export; but the merchants apply themselves more particularly to the wine trade. Most part of their other business is confined to dealing upon commission; but this they conduct almost invariably on their own account. The reason they assign for this is, that the difficulties attending the purchase, racking, fining, and proper care of wines, so as to render them fit for exportation, are so very great, as to make it almost impossible to conduct the business on any thing like the ordinary terms so as to satisfy their employers. Colonial products, cotton, &c. form the principal articles of importation.

Money is the same at Bordeaux as in other parts of France. All accounts are kept in francs, the par of exchange being 25 fr. 20 cent. the pound sterling. — (See EXCHANGE.)

Weights and Measures. — With the exception of wines and brandies, the new or decimal system is of general application in Bordeaux, both in wholesale and retail operations. — (See WEIGHTS AND MEASURES.)

Wine is still sold by the tun of 4 hogsheads. The hogshead contains 30 veltes.

Brandy by the 50 veltes.

Spirits of wine by the velte.

The *velte* is an old measure of which 50 are equal to 3·8 hectolitres.

Oil is sold by weight (per 50 kilog.) 50 — 81½ imperial gallons.

Entrance to the River.—This lies between Point de la Coubre on the north, and Point de Grave on the south, bearing from each other nearly S.E. and N.W., distant about 4 leagues. There are lights on both these points, but neither of them is elevated to any great height above the level of the sea. The middle part of the entrance to the river is encumbered with extensive sand banks and rocks. On one of the latter, in lat. 45° 35½' N., long. 1° 10' W., stands the Tour de Cordouan, one of the most celebrated light-houses in Europe. It was erected in 1610; but has been materially improved since. It is 206 feet high. The light, which is revolving, exhibits in succession a brilliant light, a feeble light, and an eclipse, the changes following each other every half minute. It may be distinguished at the distance of 8 or 9 leagues. The Point de la Coubre is 2½ leagues N. ½ W., and the Point de Grave 1½ league S.E. by E. ½ E., from the Tour de Cordouan. There are two main channels for entering the river,—the *Passe du Nord*, and the *Passe de Grave*. The former lies between the north side of the river and the banks in the middle, about 1½ mile south from the Point de la Coubre; the water, where shallowest, being about 4½ fathoms. The course hence is nearly S.E. ½ E. The other principal passage lies between the Tour de Cordouan and the Point de Grave, nearly in a N.N.E. and S.S.W. direction. In some places it has not more than 13 feet water; and is in all respects very inferior to the other passage, which is always to be preferred, especially with a large ship. The tides, both ebb and flood, set through the channels with great rapidity, so that a good deal of caution is required on making the river; but having once entered, there is no further danger. Spring tides rise from 14 to 15 feet, and neaps from 7 to 8; but they depend a good deal on the direction of the wind. All vessels, except French coasters under 80 tons burden, and small craft from the north of Spain, entering the Garonne, are obliged to take a pilot on board as soon as one offers himself. In summer, pilots are not unfrequently met with 30 or 40 miles west of the Tour de Cordouan; and in winter they seldom venture far beyond the banks, and sometimes cannot proceed even thus far.—(See *Laurie's Plan of the Bay of Biscay*, with the *Sailing Directions*, &c.)

Shipping.—In 1831, the arrivals at Bordeaux were —

	Ships.	Tons.
French from French colonies	103	24,722
— foreign countries	146	27,226
— fishery	234	9,165
— coasting trade	2,341	108,370
Foreign ships from foreign countries	114	16,453
Total	2,938	185,936

—(Administration des Douanes, p. 342.) It is stated in the *Resumé Annuel*, published at Bordeaux, that of the 114 foreign ships entering the port in 1831, 50 were English. In 1832, there were 95 arrivals from England; and there was also a considerable increase in the arrivals from the north. The entire produce of the customs duties at Bordeaux in 1831, was 10,415,682 francs.

Port Charges.—Account of Port Charges, Brokerage, and other public Disbursements, payable in Bordeaux on account of a French or English Vessel of 300 Tons Burden, from a Port of England to Bordeaux, or from Bordeaux to a Port of England, or from or to any other British Possession in Europe.

Nature of Charges.	On a Fr. or Brit. Vessel.		On a Foreign Vessel.	
	In French Money.	In Sterling Money.	In French Money.	In Sterling Money.
Report and pilotage from sea to Bordeaux, for a vessel drawing 14½ fathoms	218 93	8 15 2	247 50	9 18 0
French feet water (15 ft. 3·9 in. British)				
Lazaretto dues	61 0	2 18 10	61 0	2 18 10
Moving vessel up and mooring her	10 0	0 8 0	10 0	0 8 0
Entering vessel at Custom-house, and brokerage inwards	100 0	4 0 0	100 0	4 0 0
Advertisements for freight and passengers, 6 fr. (4s. 10d.) to each newspaper.				
Tonnage money and navigation dues on 300 tons	495 0	19 16 0	1,239 0	49 11 2
Visiting officers, clearances, harbour-master, &c.	14 75	0 11 10	14 75	0 11 10
Manifest and freight list	15 0	0 12 0	15 0	0 12 0
Ballast taken in or out, 1 fr. 25 c. per ton (1s.).				
Consul's bill. Usual fees (English vessels), 17 fr. 25 c. (15s.).				
Pilotage from Bordeaux to sea	220 0	8 16 0	245 54	9 16 3
Broker's commission outwards, care and attendance for expediting the vessel				
In ballast, 50 c. per ton (5d.), say 120 fr. at most (4l. 16s.)				
Loaded per charter or on owner's account, 1 fr. (10d.) per ton	300 0	12 0 0	300 0	12 0 0
Loaded in freight, 1 fr. 50 c. (1s. 5d.) per ton				
	1,454 66	57 7 10	2,232 59	89 6 1

N. B. — No regard paid to the nature of the cargo, as all goods are importable either for consumption or exportation, which does not expose vessels to pay more or less charges.

British vessels are on a perfect equality with French vessels when they come from British ports in Europe, otherwise they pay pilotage and tonnage dues like all other foreign vessels, as stated in the foreign column.

Imports. — The following is a note of the leading articles imported, by the ships not of Europe, in 1827 and 1828, since which they have not materially varied. They are taken from the ship brokers' reports, no official account being published by the Customs.

	1827.	1828.		1827.	1828.
Sugar -	16,094	22,748	hogsheads	-	110
	5,073	4,783	boxes	-	99
	312	346	tierces	-	4,306
	1,540	1,608	casks	-	680
Coffee -	5,717	39,317	sacks	White and yel. } 460	do., sacks, &c.
	2,273	1,949	hogsheads	low wax } 1,130	2,034
	4,800	3,490	casks	Curcuma -	70
	736	663	tierces	Ivory -	0
	38,661	27,540	sacks or bales	Mother of pearl -	602
Cocoa -	130	51	hogsheads	Cotton -	9,429
	1,202	525	casks		7,068
	34,424	12,229	sacks	Raw silk -	46
Pimento -	1,996	342	bales	Wool, Cashmere -	6
Pepper -	25,498	21,698	do., sacks, and packages	Do. Peru -	3
Cinnamon -	149	0	cases and serons	Tafia (new rum) -	1,031
	2,635	2,374	bundles 3 to 5 lbs.	Guinea blue cloth -	122
Cloves -	543	323	casks	American hides -	47,116
	2,997	227	bales		15,738
Do. bruised -	614	434	do.	Ox horns -	109
Vanilla -	52	45	chests	Chinchilla -	216
Indigo -	4,144	5,693	do.	Raw skins -	55
	1,143	1,568	serons	Tobacco -	4,594
Lac dye -	0	210	chests		4,616
Campeachy and other dye woods -	118	152	parcels, quantities unknown	Cigars -	170,000
Cochineal -	1,243	2,926	serons		80,000
Annotto -	680	666	casks	Rattans -	466
Gums (different kinds) -	9,423	15,151	do., bales, and sacks	Quicksilver -	1,604
Quercitron -	340	116	casks	Tin, Peru and Banca -	2,739
Quino -	4,793	250	serons		9,759
Bablap -	512	208	bales	Lead -	0
Jalap -	252	717	serons	Copper -	4,400
Sarsaparilla -	290	230	do. and bales	Platina -	5
Saltpetre -	9,467	8,713	sacks	Gold -	735
					8,250
				Silver -	105
					25
					23
					11
					boxes or sacks
					dollars
					1,559,569 3,784,231

In addition to the articles above specified, there were also received for re-exportation considerable quantities of bar iron, utensils, and tools from England, Spain, and Sweden; zinc from Germany; and linens from England, Holland, and Germany: for consumption, lead, tin plates, coal (as ballast), arsenic, litharge, minium, &c. from England; lead, steel, olive oil, liquorice, paste, saffron, and saffranum from Spain; steel from Germany; olive oil from Italy; fish, glue, and tallow from Russia; timber from Baltic ports; cheese, stock-fish, &c. from Holland.

Exports. — It is impossible to procure even approximate information regarding the quantities of the several articles of exportation. No reports are published by the Customs, nor do they allow extracts of the entries outwards to be taken.

The following is a list of the species of articles exported from Bordeaux to the different parts of the world: —

To Martinique and Guadaloupe. — Provisions, flour, wine, brandy, and a small quantity of manufactured goods.

To Bourbon. — Wines, provisions, cattle, furniture, coarse and fine hardwares, perfumery, silk, cotton and linen stuffs, stationery, fashionable articles, &c.

To the United States. — Wines, brandy, almonds, prunes, verdigris, and a trifling quantity of manufactured goods.

To Spanish America, Cuba, &c. — Wines, brandy, silks, cloths, stationery, fashions, jewellery, perfumery, saddlery, &c.

To the South Seas. — Wines, brandy, liqueurs, and all sorts of manufactured articles.

To the East Indies and China. — Wines, brandy, furniture, silver, &c.

To England. — Wines, brandy, liqueurs, fruits, tartar, cream of tartar, plums, chesnuts, walnuts, loaf-sugar to Guernsey and Jersey, clover seed, annatto, corn, flour, skins raw and dressed, cork wood and corks, vinegar, turpentine, resins, &c.

To the North of Europe. — Wines, brandy, spirits of wine, tartar, cream of tartar, colonial produce, loaf-sugar, molasses, &c.

Wine. — This forms the great article of export from Bordeaux. The estimated produce of the department of the Gironde in wines of all kinds, and one year with another, is from 220,000 to 250,000 tuns; the disposal of which is, approximately, as follows: —

Consumed in the department	-	about	50,000 tuns.
Expeditied to the different parts of France	-	-	125,000 —
Converted into brandy	-	-	25,000 —
Exported to foreign countries	-	-	50,000 —
			<hr/> 250,000 tuns.

The exports to foreign countries are as follow: —

To England	-	1,500 to 2,000 tuns.
Holland	-	12,000 - 15,000 —
The north of Europe	-	27,000 - 34,000 —
America and India	-	1,000 - 1,200 —
		<hr/> 41,500 to 52,200 tuns.

The red wines are divided into three great classes, each of which is subdivided into several sorts.

Class 1. embraces the Medoc wines,	
2. — Grave, and St. Emilion,	
3. — common, or cargo wines.	

The first class is composed of the "grands crus," the "crus bourgeois," and the "crus ordinaires."

The "grands crus" are further distinguished as *firsts*, *seconds*, and *thirds*.

The *firsts* are the wines of Château Margaux, Lafitte, Latour, and Haut-Brion. The latter is properly a *Grave* wine, but it is always classed amongst the first *Medocs*.

The *seconds* are the wines of Rauzan, Leoville, Larose, Mouton, Gersé, &c.

The *thirds*, wines which are produced by the vineyards touching those above named, and which differ little in quality from them.

The quantity of "grands crus" wine of the above description does not exceed 3,000 tuns, and sells at from 1,600 fr. to 3,500 fr. per tun on the *lees*.

The "crus bourgeois" consists of the superior Margaux, St. Julien, Pauillac, St. Estephe, &c.: quantity estimated about 2,000 tuns, and prices on the *lees* 800 fr. to 1,800 fr. per tun.

The "crus ordinaires," sell at 300 fr. to 700 fr. according to the year and the quality. Quantity, 25,000 to 35,000 tuns.

The whole produce of *Medoc* is therefore about 40,000 tuns.

The "grands crus" and "crus bourgeois" require 4 years' care and preparation, before delivery for use or for exportation; and this augments their price from 30 to 35 per cent.

The second class is composed of the red wines of *Grave* and *St. Emilion*, which are in greater quantity, and amongst them some of a very superior quality, that are generally bought for mixing with *Medoc*. The first quality of these wines sells from 800 fr. to 1,800 fr. per tun. The second qualities—*Queyries*, *Montferrand*, *Bassans*, &c.—300 fr. to 600 fr.

The third class consists of the common or cargo wines, the greater part of which is consumed in the country, or converted into brandy. The portion exported is sent off the year of its growth. Prices from 160 fr. to 250 fr. per tun.

The white wines of the first "crus," such as *Haut-Barsac*, *Preignac*, *Beaumes*, *Sauterne*, &c., are only fit for use at the end of 4 or 6 years, and for exportation at the end of 1 or 2 years more. Prices on the *lees* vary from 800 fr. to 1,500 fr. per tun.

The "grand crus," of white *Grave*, *St. Briés*, *Carbonieux*, *Dulamon*, &c., sell, in good years, from 500 fr. to 800 fr.

Inferior white wines 130 fr. to 400 fr. per tun.

The expenses of all kinds to the wine-grower of *Medoc*, for the cultivation, gathering, and making his wine, and the cask, are estimated to amount, in the most favourable years, to 50 fr. per hogshead, or 200 fr. per tun.

The merchants in general purchase up the finest *crus* as soon as sufficiently advanced to judge of their character; or more frequently they are bought up for a series of years, whether good or bad. They are transported to their cellars or "chays," in *Bordeaux*, so situated and protected by surrounding houses, as to preserve a tolerably equable temperature throughout the year; and in these they ripen, and undergo all the different processes of fining, racking, mixing, &c. considered necessary to adapt them to the different tastes of the foreign consumers.

It is pretty generally the practice to adapt the wines for the English market by a plentiful dose of the strong, full-bodied, and high-flavoured wines of the Rhone; such as *Hermitage*, *Côte Rotie*, and *Croze*—especially the first, by which means they are hardly cognisable by the *Medoc* flavour. Perhaps the principal reason for keeping these wines so long before they are used, is to give them time to acquire a homogeneous flavour, destroyed by the mixture of several different qualities. The wines shipped under the titles of *Château Margaux*, *Lafitte*, and *Latour*, are also mixed with the wines of the surrounding vineyards, which, from the nature of the soil, and proximity, cannot be greatly different. Other good wines are also said to enter largely into the composition of these celebrated *crus*; and those of a superior year are employed to bring up the quality of one or two bad years, so that it is easy to conceive, that the famous wines of 1811 and of the years 1815, 1819, and 1825, are not speedily exhausted. Some houses pretend to keep their wines pure; but the practice of mixing is, at any rate, very general.

The purchase of the wines, whether from the grower or merchant, is always effected through a broker. There are a few of them who have acquired a reputation for accuracy in dissecting the different flavours, and in tracing the results of the wines by certain measures of training, or treatment.

England takes off nearly half the highest priced wines, and very little of any other quality. Except in *Bordeaux* itself, there is but a very moderate portion of the superior *Medoc* consumed in France. The capital even demands only second, third, and fourth rate wines.

The Dutch, who are large consumers of *Bordeaux* wine, go more economically to work. They send vessels to the river in the wine season, with skilful supercargoes, who go amongst the growers, and purchase the wines themselves, cheaper even than a broker would do. They live on board the ship, take their own time to select, and wait often for months before their cargo is completed; but they attain their object, getting a supply of good sound wine, and at as low a rate, with all charges of shipping included, as the wine merchants can deliver it into their stores in *Bordeaux*. They never purchase old wine; they take only that newly made, which, being without the support of stronger bodied wines, must be consumed in the course of 2 or 3 years. They follow the same system at *Bayonne*, where 2 or 3 ships go annually for the white wines of *Jurançon*, &c.

The cargo wines are so manufactured that it is hardly possible to know of what they are composed. They are put free on board for 2*l.* per hogshead and upwards, according as they are demanded. They are such as will not bear exposure in a glass when shipping: the tasters have a small flat silver cup expressly for them. These wines are principally shipped to *America* and *India*, and some at a higher price to the north of *Europe*.

The principal wine merchants have agents in *London*, whose business is more particularly to introduce their wines to family use; and it is to that end they pay them from 300*l.* to 800*l.* for travelling expenses and entertainments, besides allowing 3 per cent. or more, on the amount of sales. They generally look out for individuals for their agents of good address, and some connection amongst the upper classes.

Brandsies, and Spirits of Wine.—The quantity distilled in the neighbourhood of *Bordeaux* is estimated at about

	18,000 pieces, of 50 veltes each.
Ditto, in the <i>Armagnac</i>	20,000 ditto
Ditto, in the <i>Marmaduis</i>	8,000 ditto
	46,000 pieces, ordinary proof.

Of this quantity, France takes off about 23,000 pieces for consumption; England, 2,500; United States, 10,000; India, 2,500; north of *Europe*, 5,000; in all, 43,000 pieces.

Languedoc produces annually about 40,000 pieces, of 8*l* veltes each, the greater part of which comes to *Bordeaux* to be forwarded to the different ports of the north of France, or to foreign countries.

France consumes about two thirds of the above quantity; the remaining one third goes to the north of *Europe*.

The prices of brandy are from 130 fr. to 150 fr. per 50 veltes, ordinary proof; spirits of wine, from 4 fr. to 5 fr. per velte.

It is at the port of *Formay*, on the *Charente*, that the greatest shipments of brandy take place to *England*. *Cognac*, from which the brandy takes its name, and where there are large distilleries, is a few leagues up the river. The quantity exported is far greater than what is made at *Cognac*—the two leading distillers there (*Martel*, and *Henessey*) buying great quantities from the small cultivators. The greater part of the wines made about *Angoulême*, and thence down toward the sea, are of inferior quality,

and fit only for making brandy; and so little do the prices vary, that the proprietors look upon it nearly in the same light as gold. When they augment their capital by savings or profits, it is employed in keeping a larger stock of brandy, which has the further advantage of paying the interest of their capital by its improved value from age. England is said to receive upwards of 6,000 pieces annually from Charente.

At Bordeaux, as at Paris and Marseilles, there is a constant gambling business in time bargains of spirits of wine. It is in the form of spirits of wine that nearly all the brandy consumed in France is expedited; as in this form there is a great saving in carriage. — (For an official account of the exports of wine and brandy from France, see *WINE*.)

The fruits exported consist almost entirely of prunes and almonds. The latter come principally from Languedoc.

The policy of the Spanish government toward her American colonies during the last 10 years has been the cause of a great many very wealthy Spaniards settling in Bordeaux; and their number has been still further increased by the Spaniards expelled from Mexico, who do not choose to employ their fortunes in their native country, or find greater facilities for employing them in Bordeaux. These are in possession of the greater part of the Spanish American trade of this port, and are viewed with a very jealous eye by the old merchants. They have also contributed greatly to beautify the city, by employing their wealth in building, which they have done to a considerable extent. They have also reduced the rate of interest, and contributed to the facilities of discounting bills: the Spanish houses generally discount long bills at $\frac{1}{4}$ or 2 per cent. lower than the Bank.

Bordeaux possesses some iron foundries, cotton factories, sugar refineries, glass works, &c., but labour and living are too high to admit of its becoming a considerable manufacturing city.

Banking Establishments. — There is only one banking company in Bordeaux — the “Bordeaux Bank.” It has a capital of 3,000,000 fr., in shares of 1,000 fr. each. It issues notes for 1,000 and 500 fr. (40*l.* and 20*l.*) payable in specie on demand. Its affairs are managed by a Board of directors, named by the 50 principal shareholders. This Board fixes the rate of discount, and the number of names that ought to guarantee each bill; it being left to the discount committee to judge of the responsibility of the signatures on the bills presented. At present the bank discounts bills on Bordeaux, having 3 months to run, and guaranteed by 3 signatures, at 5 per cent., and those on Paris at $\frac{1}{4}$ per cent.

When bills are presented, not having the required number of names, or these deemed suspicious, they take, in guarantee, public stock bonds or other effects — advancing to the extent of 9-10ths of their current value.

The bank advances $\frac{3}{4}$ ths of the value of gold and silver in ingots, or in foreign money, deposited with them, at the rate of 5 per cent. per annum. It also accepts in deposit, diamonds, plate, and every kind of valuable property, engaging to redeliver the same in the state received, for $\frac{1}{4}$ per cent. per quarter, or 1 per cent. per annum.

Those who have accounts current with the bank may have all their payments made, and money received, by the bank, without fee. It allows no interest on balances, and never makes advances either on *personal security* or on mortgage.

On the 31st of December, 1832, the bank notes in circulation amounted to 12,650,000 fr. (506,000*l.*)

The affairs of the bank are subject to the inspection of the Prefect, to whom half yearly reports of its situation are made. These are printed entire, and distributed to the 50 principal shareholders; an abstract being, at the same time, published in the Bordeaux journals.

After the revolution of July, 1830, there was a severe run on the bank; and owing to the difficulty of procuring gold from Paris, the directors were obliged to limit their deliveries in specie to 500 fr. (20*l.*) in a single payment; but notwithstanding this circumstance, no notes were protested; and the moment supplies of gold could be obtained from Paris, the operations of the bank resumed their usual course; and her affairs have been, during the last 3 years, uncommonly prosperous. Exclusive of the dividend of 5 per cent., the bank accumulated, in 1831, a surplus profit of 72,000 fr.; and, in 1832, her surplus profits were 250,000 fr., or 10,000*l.*

Brokers. — No one is allowed to act as a mercantile broker in France, who is not 25 years of age, and who has not served 4 years in a commercial house, or with a broker, or a notary public. They are nominated by the king, after their qualifications have been ascertained by the Chamber of Commerce. All brokers must deposit the sum of 8,000 fr. in the treasury, as a guarantee for their conduct, for which they are allowed interest at the rate of 4 per cent. At present there are in Bordeaux 21 ship brokers, 24 merchandise do., 20 wine and spirit do., 7 insurance do., and 20 money and exchange do.: the latter form a separate class.

All foreigners are obliged to employ ship brokers to transact their business at the Custom-house; and although masters and owners of French vessels might sometimes dispense with their services, they never do so, finding it to be, in all cases, most advantageous to use their intervention. All duties outward on vessels and cargoes are paid by the ship brokers, who invariably clear out all vessels, French as well as foreign.

Rates of Commission. — 1. Ship brokers: — Vessel in ballast, 50 cents (5*d.*) per ton; vessel loaded per charter or on owners' account, 1 fr. (10*d.*) per ton. 2. Merchandise brokers: — $\frac{1}{2}$ per cent. on colonial produce, and other goods. 3. Wine and spirit brokers: — 2 per cent. on wine, &c. 4. Insurance brokers: — $\frac{1}{2}$ per cent. 5. Money brokers: — $\frac{1}{2}$ per cent. on Paris and foreign paper; $\frac{1}{4}$ per cent. on Bordeaux do. 6. Merchants: — 2 per cent. on all sorts of operations between natives; $\frac{2}{3}$ per cent. on all sorts of operations between strangers; 5 per cent. on litigious affairs; 1 per cent. on goods *in transitu*, when the constituent is present; $\frac{1}{2}$ per cent. on banking affairs.

Insurance of ships, houses, and lives is effected at Bordeaux. The first is carried on partly by individuals, and partly by companies; the last two by companies only. The partners in these associations are generally liable only to the amount of the shares they respectively hold.

For statements as to the *Warehousing System*, *Smuggling*, &c., the reader is referred to the article *HAVRE*.

Quarantine is performed at Trompeloup, where a spacious lazaretto has been constructed. Bordeaux is a favourable place for repairing and careening ships, and for obtaining supplies of all sorts of stores.

The *exchange* or *money brokers* of Bordeaux follow a kind of business pretty similar to the London private bankers. They receive, negotiate, and pay bills and orders, of such houses as have accounts open with them, charging and allowing an interest on balances, which varies from $\frac{3}{4}$ to $\frac{1}{2}$ per cent. according to circumstances. They charge $\frac{1}{4}$ per cent. for negotiating bills, and $\frac{1}{2}$ per cent. on all the payments they make.

There are, besides, numerous capitalists who employ their spare funds in discounting bills. They prefer bills at long dates, and take from 3 to 6 per cent. discount, according to the confidence they have in the paper presented.

There are not wanting individuals who guarantee, with their names, every sort of paper presented taking from 5 to 60 per cent. for the risk.

Customary Mode of Payment, and Length of Credit. — Colonial produce, spices, dye stuffs, and metals are usually sold for cash, with 3 per cent. discount. Corn, flour, brandy, and several other articles, are sold for nett cash, without discount.

Wines are generally bought of the cultivators at 12 and 15 months' credit, or 6 per cent. discount. When they change hands amongst the merchants, the practice is to sell for cash, allowing 3 or 5 per cent. discount.

The usage is generally established in Bordeaux, to consider all paper having less than 30 days to run *as cash*; and with such all payments are made, where there is not an express stipulation to be paid in coin.

Tares. — The tares allowed in Bordeaux are as follows : —

<i>At Custom-house.</i>	<i>In Commerce.</i>	<i>At Custom house.</i>	<i>In Commerce.</i>
Cotton in bales, 6 per cent.	Large square bales, 6 per cent. Smaller do., 8 per cent. Round do., 4 per cent. In hhds., 17 per cent. Tret per hhd., 1 kil. (2·24 lbs.)	Indigo, in chests, real tare.	In chests, real tare. In serons weighing from 45 to 55 kil. (101 to 123 lbs.), 7 kil. Do. 55½ to 65 kil. (102 to 146 lbs.), 8 kil. Do. 65½ to 75 kil. (103 to 168 lbs.), 9 kil. Do. 75½ to 95 kil. (169 to 213 lbs.), 10 kil. Do. 95½ to 107 kil. (214 to 240 lbs.), 11 kil.
Sugar in hhds., 15 per cent.	In cases, Havannah, &c., 14 per cent. Tret per case, 1 kil. (2·24 lbs.)	Ashes, pot and pearl, 12 per cent.	Pot and pearl, 12 per cent.
Do. in cases, Havannah, &c., 15 per cent.	In bales from Bourbon, &c., real.	Quercitron bark, real tare.	In casks of 200 kil. and above (448 lbs.), 12 per cent. Do. from 150½ to 200 kil. (337 to 448 lbs.), 15 per cent. Do. from 120 to 150 kil. (269 to 336 lbs.), 20 per cent.
Do. in bales from Bourbon, Mauritius, Manilla, &c., nett.	Mauritius, Manilla, &c., 8 per cent.	Peruvian bark, real tare.	In chests, tare nett. In serons weighing from 45 to 57½ kil. (101 to 129 lbs.), 8 kil. Do. 60 to 75 kil. (134 to 168 lbs.), 10 kil. Ceylon, in serons, or single bales, 3 kil. Do. in double bales, 6 kil.
Do. clayed, in hhds., white and brown, 12 per cent.	Clayed in hhds. white, 12 per cent. Tret per hhd., 1 kil. Clayed do., brown, 15 per cent. Tret per hhd., 1 kil. Tare nett, or 12 per cent.	Cinnamon in chests, 12 per cent.	Do. in chests, real tare.
Rice, from all countries, none.	In bags weighing 60 kil. (134 lbs.), 1 kil.	Do. in bales, 2 per cent.	Cloves, real tare.
Coffee in bags, tare nett, or 2 per cent.	Do. from 60½ to 75 kil. (135 to 168 lbs.), ½ kil. Do. above 75 kil. (168 lbs.), 2 kil.	Cochineal, real tare.	In bales weighing from 30½ to 50 kil. (68 to 112 lbs.), real tare, or 2 kil.
Cocoa in bags, tare nett, or 2 per cent.	In bags weighing 60 kil. (134 lbs.), ½ kil. Do. 60½ kil. to 75 kil. (135 to 168 lbs.), 1½ kil. Do. above 75 kil. (168 lbs.), 2 kil.	Gum in casks, do.	In bags, sing'e, 1 kil.
Pepper in bags, 2 per cent.	In bags weighing 60 kil. (134 lbs.), 1 kil. Do. from 60½ to 75 kil. (135 to 168 lbs.), 1½ kil. In bales, 130 to 150 kil. (291 to 336 lbs.), 2 kil. In serons, 50 to 60 kil. (112 to 134 lbs.), 2 kil.	Mace and nutmegs, do.	Real tare.
		Annotto, none.	In casks, 4 per cent. for leaves, and 6 per cent. tare.
		Sarsaparilla, real tare, or 2 per cent.	In bales, 5 kil.

* * The instructive details with respect to the trade of Bordeaux given above, so very superior to what are to be found in any other publication, have been principally derived from a communication of Mr. Buchanan, of the house of James Morrison and Co., who acquired his information on the spot; but some particulars have been learned from the carefully drawn-up answers made by the Consul to the *Circular Queries*.

Operation of the French commercial System on the Trade of Bordeaux, &c. — The trade of this great city has suffered severely from the short-sighted, anti-social policy of the French government. This policy was first broadly laid down, and systematically acted upon, by Napoleon; and we believe it would not be difficult to show that the privations it entailed on the people of the Continent powerfully contributed to accelerate his downfall. But those by whom he has been succeeded, have not hitherto seen the expediency of returning to a sounder system; on the contrary, they have carried, in some respects at least, the "continental system" to an extent not contemplated by Napoleon. Notwithstanding the vast importance to a country like France, of supplies of iron and hardware at a cheap rate, that which is produced by foreigners is excluded, though it might be obtained for half the price of that which is manufactured at home. A similar line of policy has been followed as to cotton yarn, earthenware, &c. And in order to force the manufacture of sugar from the beet-root, oppressive duties have been laid, not only on foreign sugar, but even on that imported from the French colonies. The operation of this system on the commerce and industry of the country has been most mischievous. By forcing France to raise, at home, articles for the production of which she has no natural or acquired capabilities, the exportation, and consequently the growth, of those articles in the production of which she is superior to every other country, has been very greatly narrowed. All commerce being bottomed on a fair principle of reciprocity, a country that refuses to import must cease to export. By excluding foreign produce — by refusing to admit the sugar of Brazil, the cottons and hardware of England, the iron of Sweden, the linens of Germany, and the cattle of Switzerland and Wirtemberg — France has done all that was in her power to drive the merchants of those countries from her markets. They are not less anxious than formerly to obtain her wines, brandies, and silks; inasmuch, however, as commerce is merely an exchange of products, and as France will accept very few of the products belonging to others, they cannot, how anxious soever, maintain that extensive and mutually beneficial intercourse with her they would otherwise carry on: they sell little to her, and their purchases are, of course, proportionally diminished.

This, indeed, is in all cases the necessary and inevitable effect of the prohibitive system. It never fails to lessen exportation to the same extent that it lessens importation; so that, when least injurious, it merely substitutes one sort of industry for another — the production of the article that had been obtained from the foreigner, in the place of the production of that which had been sent to him as an equivalent. — (See *COMMERCE*.)

France is not only extremely well situated for carrying on an extensive intercourse with foreign countries, but she is largely supplied with several productions, which, were she to adopt a liberal commercial system, would meet with a ready and advantageous sale abroad, and enable her to furnish equivalents for the largest amount of imports. The superiority enjoyed by Amboyna in the production of cloves is not more decided than that enjoyed by France in the production of wine. Her claret, burgundy, champagne, and brandy, are unrivalled; and furnish, of themselves, the materials of a vast commerce. Indeed, the production of wine is, next to the ordinary business of agri-

culture, by far the most extensive and valuable branch of industry in France. It is estimated by the landholders and merchants of the department of the Gironde, in the admirable *Pétition et Mémoire à l'Appui*, presented by them to the Chamber of Deputies in 1828, that the quantity of wine annually produced in France amounts, at an average, to about 40,000,000 hectolitres, or 1,060,000,000 gallons; that its value is not less than from 800,000,000 to 1,000,000,000 francs, or from 32,000,000*l.* to 40,000,000*l.* sterling; and that upwards of three millions of individuals are employed in its production. In some of the southern departments, it is of paramount importance. The population of the Gironde, exclusive of Bordeaux, amounts to 432,839 individuals, of whom no fewer than 226,000 are supposed to be directly engaged in the cultivation of the vine.

Here, then, is a branch of industry in which France has no competitor, which even now affords employment for about a tenth part of her population, and which is susceptible of indefinite extension. The value of the wines, brandies, vinegars, &c. exported from France, at an average of the 3 years ending with 1790, amounted to about 51,000,000 francs, or upwards of two millions sterling. The annual exports of wine from Bordeaux only, exceeded 100,000 tuns; and as the supply of wine might be increased to almost any amount, France has, in this single article, the means of carrying on the most extensive and lucrative commerce. "Le gouvernement Français," says M. Chaptal, in his work *Sur l'Industrie Française*, "doit les plus grands encouragements à la culture des vignes, soit qu'il considère ses produits relativement à la consommation intérieure, soit qu'il les envisage sous le rapport de notre commerce avec l'étranger, dont il est en effet la base essentielle."

But instead of labouring to extend this great branch of industry, government has consented to sacrifice it to the interests of the iron-founders, and the planters of Martinique and Guadeloupe! We do not, indeed, imagine that they were at all aware that such would be the effect of their policy. Theirs is only one instance, among myriads that may be specified, to prove that ignorance in a ministry is quite as pernicious as bad intentions. The consideration, apparently not a very recondite one, that, notwithstanding the bounty of nature, wine was not gratuitously produced in France, and could not, therefore, be exported except for an equivalent, would seem never to have occurred to the ministers of Louis and Charles X. But those whose interests were at stake, did not fail to apprise them of the hollowness of their system of policy. In 1822, when the project for raising the duties on sugar, iron, linens, &c. was under discussion, the merchants of Bordeaux, Nantes, Marseilles, and other great commercial cities, and the wine-growers of the Gironde, and some other departments, presented petitions to the Chambers, in which they truly stated, that it was a contradiction and an absurdity to attempt selling to the foreigner, without, at the same time, buying from him; and expressed their conviction, that the imposition of the duties in question would be fatal to the commerce of France, and would consequently inflict a very serious injury on the wine-growers and silk manufacturers. These representations did not, however, meet with a very courteous reception. They were stigmatised as the work of ignorant and interested persons. The Chambers approved the policy of ministers; and in their ardour to extend and perfect it, did not hesitate deeply to injure branches of industry on which several millions of persons are dependent, in order that a few comparatively insignificant businesses, nowise suited to France, and supporting 100,000 persons, might be bolstered up and protected!

The event has shown that the anticipations of the merchants were but too well founded. There is a discrepancy in the accounts laid before the late *Commission d'Enquête* by government, and those given in the above-mentioned *Pétition et Mémoire à l'Appui* from the Gironde. According to the tables printed by the Commission, the export of wine from France is, at this moment, almost exactly the same as in 1789. It is, however, plain that, had there not been some powerful counteracting cause in operation, the export of wine ought to have been very greatly augmented. The United States, Russia, England, Prussia, and all those countries that have at all times been the great importers of French wines, have made prodigious advances in wealth and population since 1789; and, had the commerce with them not been subjected to injurious restrictions, there is every reason to think that their imports of French wine would have been much greater now than at any former period.

But the truth is, that the accounts laid before the Commission are entitled to extremely little credit. In so far as respects the export of wine from Bordeaux, which has always been the great market for this species of produce, the statements in the *Mémoire à l'Appui* are taken from the Custom-house returns. Their accuracy may, therefore, be depended upon, and they show an extraordinary falling off. Previously to the Revolution, the exports amounted to 100,000 tuns a year—(*Peuchet, Statistique Élémentaire*, p. 138.); but since 1820, they have only been as follows:—

Tuns.		Tuns.		Tuns.		Tuns.	
1820,	61,110.	1822,	39,955.	1824,	39,625.	1826,	48,464.
1821,	63,244.	1823,	51,529.	1825,	46,314.	1827,	54,492.

It is also stated (*Mémoire*, p. 33.), that a large proportion of these exports has been made on speculation; and that the markets of Russia, the Netherlands, Hamburgh, &c. are glutted with French wines, for which there is no demand. "Dans ce moment," (25th April, 1828,) it is said in the *Mémoire*, "il existe en consignment, à Hambourg, 12,000 à 15,000 barriques de vin pour compte des propriétaires du département de la Gironde, qui seront trop heureux s'ils ne perdent que leur capital."

This extraordinary decline in the foreign demand has been accompanied by a corresponding glut of the home market, a heavy fall of prices, and the ruin of a great number of merchants and agriculturists. It is estimated, that there were, in April, 1828, no fewer than 600,000 tons of wine in the Gironde, for which no outlet could be found; and the glut, in the other departments, is said to have been proportionally great. The fall in the price of wine has reacted on the vineyards, most of which have become quite unsaleable; and a total stop has been put to every sort of improvement. Nor have matters been in the least amended during the current year: on the contrary, they seem to be gradually getting worse. Such is the poverty of the proprietors, that wine is now frequently seized, and sold by the revenue officers in payment of arrears of taxes; and it appears, from some late statements in the *Mémorial Bordelais* (a newspaper published at Bordeaux), that the wine so sold has not recently fetched more, at an average, than about two thirds of the cost of its production!

The following official account of the exports of wine from the Gironde, during the 3 years ending with 1831, sets the extraordinary decline of this important trade in the most striking point of view:—

Year.	Litres.	Imp. Gal.	Year.	Litres.	Imp. Gal.	Year.	Litres.	Imp. Gal.
1829	43,832,064	= 9,643,053	1830	28,551,863	= 6,281,412	1831	24,409,604	= 5,370,110

The exports of brandy have declined in about the same degree; and the foreign shipping frequenting the port has been diminished nearly a half.

Such are the effects that the restrictive system of policy has had on the wine trade of France,—on a branch of industry which, as we have already seen, employs *three millions* of people. It is satisfactory, however, to observe, that the landowners and merchants are fully aware of the source of the misery in which they have been involved. They know that they are not suffering from hostile or vindictive measures on the part of foreigners, but from the blind and senseless policy of their own government; that they are victims of an attempt to counteract the most obvious principles—to make France produce articles directly at home, which she might obtain from the foreigner in exchange for wine, brandy, &c. at a third or a fourth part of the expense they now cost. *They cannot export, because they are not allowed to import.* Hence they do not ask for bounties and prohibitions; on the contrary, they disclaim all such quack nostrums; and demand what can alone be useful to them, and beneficial to the country,—a free commercial system.

"Considéré en lui-même," say the landowners and merchants of the Gironde, "le système prohibitif est la *plus déplorable des erreurs*. La nature, dans sa variété infinie, a départi à chaque contrée ses attributs particuliers; elle a imprimé sur chaque sol sa véritable destination, et c'est par la diversité des produits et des besoins, qu'elle a voulu unir les hommes par un lien universel, et opérer entre eux ces rapprochements, qui ont produit le commerce et la civilisation.

"Quelle est la base du système prohibitif? Une véritable chimère, qui consiste à essayer de vendre à l'étranger sans acheter de lui.

"Quelle est donc la conséquence la plus immédiate du système prohibitif, ou, en d'autres termes, du monopole? C'est que le pays qui est placé sous son empire ne peut vendre ses produits à l'étranger. Le voilà donc refoulé dans lui-même; et à l'impossibilité de vendre ce qu'il a de trop, vient se joindre la nécessité de payer plus cher ce qui lui manque.

"Notre industrie ne demandoit, pour fructifier, ni la faveur d'un monopole, ni cette foule d'artifices et des secours dont bien d'autres ont imposé le fardeau au pays. Une sage liberté commerciale, une économie politique fondée sur la nature, en rapport avec la civilisation, en harmonie avec tous les intérêts véritables; telle étoit son seul besoin. Livrée à son essor naturel, elle se serait étendue d'elle-même sur la France de 1814, comme sur celle de 1789; elle auroit formé la plus riche branche de son agriculture; elle auroit fait circuler, et dans son sol natal, et dans tout le sol du royaume, une sève de vie et de richesse; elle auroit encore attiré sur nos plages le commerce du monde; et la France, au lieu de s'ériger avec effort en pays manufacturier, auroit reconquis, par la force des choses, une supériorité incontestable comme pays agricole.

"Le système contraire a prévalu.

"La ruine d'un des plus importants départements de la France; la détresse des départements circonvoisins; le dépeuplement général du Midi; une immense population attaquée dans ses moyens d'existence; un capital énorme compromis; la perspective de ne pouvoir prélever l'impôt sur notre sol appauvri et depouillé; un préjudice immense pour tous les départements dont nous sommes tributaires, un décroissement rapide dans celles de nos consommations qui profitent au Nord; la stagnation générale du commerce, avec tous les désastres qu'elle entraîne, toutes les pertes qu'elle produit, et tous les dommages ou matériels, ou politiques ou moraux, qui en sont l'inévitable suite; enfin, l'anéantissement de plus en plus irréparable de tous nos anciens rapports commerciaux; les autres peuples s'enrichissant de nos pertes et développant leur système commercial sur les débris du nôtre;

"Tels sont les fruits amers du système dont nous avons été les principales victimes."

Such is the well authenticated account, laid before the Chamber of Deputies by 12,563 landowners and merchants of the Gironde, of the *practical* operation and real effect of that very system of policy, which, extraordinary as it may seem, has been held up for imitation to the parliament of England!

The effect of this system upon the silk trade of France, the most important branch

of her *manufacturing* industry, and one in which she had long the superiority, is similar, and hardly less destructive. Her prohibitions have forced others to manufacture for themselves, so that the foreign demand for silks is rapidly diminishing. It is stated, in *Observations adressées à la Commission d'Enquête*, by the delegate of the Chamber of Commerce of Lyons, that the silk manufacture is in the worst possible state. "Ce qui doit surtout exciter," he observes, "la sollicitude du gouvernement, et le décider à entrer dans nos vues, c'est l'état déplorable, alarmant, de la fabrique de Lyon : les quatre années de 1824 à 1827 offrent sur les quatre années précédentes un déficit qui excède 150 mille kilog. pour les seules expéditions d'Allemagne; l'année 1828, et l'année courante, 1829, nous donnent une progression décroissante plus effrayante encore." — (p. 11.) It is further stated, in a Report by the manufacturers of Lyons, that there were 26,000 looms employed in that city in 1824, while at present there are not more than 15,000. The competition of Switzerland and England has been chiefly instrumental in producing these effects. At Zurich, where there were only 3,000 looms employed in 1815, there were, in 1830, more than 5,000; and at Eberfeld, where there were none in 1815, there were then above 1,000. Switzerland is said to have, in all, 11,000 looms employed at this moment (1833) in the manufacture of plain broad silks.

Besides the injury done to the wine trade of France by her anti-commercial system, it has been much injured by the *octrois*, and other duties laid on wine when used for home consumption. These, however, have been modified since the accession of Louis-Philippe; and it is reasonable to suppose, that the experience that has been afforded of the ruinous effects of the prohibitive system, and the more general diffusion of correct ideas with respect to the real sources of wealth, will at no distant period cause the adoption of such changes in the commercial legislation of France, as may render it more conducive to her interest, and more in accordance with the spirit of the age. If we were hostile to France, we should wish her to continue the present system; but we disclaim being actuated by any such feelings. We are truly anxious for her prosperity, for her sake and our own; for, unless she be surrounded by Bishop Berkeley's wall of brass, whatever contributes to her prosperity must, in some degree, redound to the advantage of her neighbours.

"Were such narrow and malignant politics to meet with success," said Mr. Hume, writing in the middle of the last century, and when the prosperity of others was generally regarded with an evil eye, "we should reduce all our neighbouring nations to the same state of sloth and ignorance that prevails in Morocco and the coast of Barbary. But what would be the consequence? They could send us no commodities; they could take none from us: our domestic commerce itself would languish for want of emulation, example, and instruction; and we ourselves should soon fall into the same abject condition to which we had reduced them. I shall, therefore, venture to acknowledge, that not only as a man, but as a British subject, I pray for the flourishing commerce of Germany, Spain, Italy, and even France itself. I am, at least, certain that Great Britain, and all those nations, would flourish more, did their sovereigns and ministers adopt such enlarged and benevolent sentiments towards each other." — (*Essay on the Jealousy of Trade*.)

For a more ample exposition of the nature and effects of the French commercial system, the reader is referred to an article in the 99th Number of the *Edinburgh Review*, contributed by the author of this work. Most of the foregoing statements are taken from that article.

BOSTON, a commercial city of the United States, the capital of Massachusetts, and the largest town of New England, in lat. 42° 23' N., long. 71° 4' W. Population, in 1830, 62,000. The city is situated on a peninsula near the bottom of a large and deep bay, being surrounded on all sides by water, except on the south, where it is joined to the main land by the narrow isthmus called Boston Neck. But it communicates, by means of extensive wooden bridges, with Charleston on the north side of the bay, and with Dorchester on the south. Boston Bay is of great extent, and is studded with many islands. The plan, on the opposite side, will give a better idea of it than could be derived from any description.

References to Plan. — A, outer light-house, 65 feet high, having a revolving light, alternately brilliant 40 and obscured 20 seconds. B, buoy on the outward edge of the shoal, off Alderton Point. C, D, E, Great, Middle, and Outward Brewster's Islands. F, George's Island. The passage for ships, lying between this island and the rocks on the opposite side of Lovell's Island (G), being very narrow, it is, in effect, the key of the harbour; and large sums have recently been expended on its fortification. To the south of George's Island, and Hospital Island (H), is Nantasket road, where there is good anchorage. The outer harbour lies to the west of Lovell's (G) and George's (F) Islands, being separated from the inner harbour by Castle Island (M), and Governor's Island (N). On the north end of Long Island (I) is a harbour fixed light, 27 feet high. K, Deer Island. L, Spectacle Island. O, Middle Ground, dry at $\frac{3}{4}$ ebb. P, Upper and Middle Ground having, at ebb, only 5 feet water. Q, Thomson's Island. R, Dorchester peninsula. S, Noodle Island. T, Charleston. Governor's Island (N), Castle Island (M), and Noodle's Island (S), are all fortified. The course that a ship ought to steer is marked by the dotted line, leading between the light-house and Alderton Point, and between George's Island (F) and Lovell's Island (G). The soundings are laid down in fathoms at low water.



Shipping.—According to the official accounts laid before Congress, 15th of February, 1833, the registered, enrolled, and licensed tonnage belonging to Boston in 1831 amounted to 138,174 tons, of which 21,084 tons were employed in the coasting trade, and 17,784 in the fisheries.*

In 1831, there arrived from foreign parts 766 ships, of the burden of 126,980 tons. Of these were, American, 671 ships, tonnage 115,780; and British, 86 ships, tonnage 9,350. With the exception of Sweden, which sent 3, there was not more than 1 ship from any other country! In 1832, the foreign arrivals were 1,064 ships, tonnage not stated; of these, 842 were American, and 211 British.

The arrivals coastwise in 1832 were 3,536; of these were 62 ships, 514 brigs, 2,332 schooners, and 623 sloops.

Shipping Charges.—For an account of these, see NEW YORK.

How to enter the Port.—In coming from the Atlantic, a ship should bring the light-house to bear W. by N. to W. N. W., and run direct for it. The largest ships may pass it at within less than a cable's length. If there be no pilot on board, or the master be unacquainted with the harbour, or the wind be north-westerly, which is the most unfavourable for entering, she had better steer W. by S. for Nantasket roads, where she may anchor, and get a pilot.

Moorings, &c.—Generally speaking, there is sufficient depth of water to enable the largest ships to come up to town at all times of the tide. They usually moor alongside quays or wharfs, where they lie in perfect safety. There are in all about 60 wharfs; which, for the most part, are built on piles, with a superstructure of stone and earth. The two principal are "Long Wharf," 550 yards in length; and "Central Wharf," 413 yards long by 50 in breadth, having a range of lofty brick stores and warehouses along its whole length.

Pilotage.—No particular place is specified at which vessels must heave to for a pilot. But all vessels, with the exception of coasters under 200 tons, and American vessels laden with plaster of Paris from British America, if hailed by a pilot within about $1\frac{1}{2}$ mile of the outer light, must take him on board, under a penalty of 50 dollars. If they have got within this distance before being hailed, the obligation to take a pilot on board ceases. This regulation has obviously been dictated by a wish to have the pilots constantly on the alert; it being supposed that masters not well acquainted with the bay will heave to to take one on board, though they have got within the free limits.

Table of the Rates of Pilotage on Outward and Inward bound Vessels in the Port of Boston.

Outward.								Inward.							
From Nov. 1. to May 1.				From May 1. to Nov. 2.				From Nov. 1. to May 1.				From May 1. to Nov. 1.			
Ships drwg. 7 ft.	Dol. per Foot. 0-90	Ships drwg. 17 ft.	Dol. per Foot. 1-10	Ships drwg. 7 ft.	Dol. per Foot. 0-75	Ships drwg. 17 ft.	Dol. per Foot. 1-10	Ships drwg. 7 ft.	Dol. per Foot. 1-45	Ships drwg. 17 ft.	Dol. per Foot. 1-87	Ships drwg. 7 ft.	Dol. per Foot. 1-16	Ships drwg. 17 ft.	Dol. per Foot. 1-35
8	0-90	18	1-20	8	0-75	18	1-00	8	1-45	18	2-50	8	1-10	18	1-88
9	0-90	19	1-30	9	0-75	19	1-25	9	1-45	19	2-75	9	1-10	19	1-88
10	0-95	20	1-50	10	0-80	20	1-50	10	1-56	20	3-00	10	1-20	20	1-88
11	1-00	21	2-00	11	0-85	21	1-75	11	1-72	21	4-00	11	1-25	21	2-80
12	1-05	22	2-50	12	0-90	22	2-00	12	1-77	22	4-00	12	1-30	22	3-00
13	1-10	23	2-75	13	0-95	23	2-25	13	1-77	23	4-00	13	1-35	23	3-00
14	1-10	24	2-75	14	0-95	24	2-25	14	1-87	24	4-00	14	1-35	24	3-00
15	1-10	25	2-75	15	0-95	25	2-25	15	1-87	25	4-00	15	1-35	25	3-00
16	1-10			16	0-95			16	1-87			16	1-35		

Carrening, Stores, &c.—Boston is a very favourable place for carrening and repairing ships. All kinds of supplies may be had of the best quality and at moderate prices.

Customs Revenue.—The amount collected at Boston in 1831 was 5,227,592 dollars = 1,176,208l. 4s. — (For an account of the American warehousing system, see NEW YORK.)

Immigration.—The number of immigrants arriving at Boston is not great, seldom exceeding 1,600 in a year. A city ordinance directs that the masters of vessels bringing immigrants shall enter into a bond with sureties to the amount of 200 dollars for each immigrant, that he shall not become a charge upon the state for 3 years, or pay a commutation of 5 dollars on account of each individual. But this regulation does not apply to immigrants having a reasonable amount of property; the declaration of the foreign consuls as to this point is commonly acted upon.

Trade of Boston, &c.—Boston has a very extensive trade with the southern states and with foreign countries, and is also one of the principal seats of the American fisheries. She is wholly indebted to her southern neighbours, and principally to New York, Maryland, and Pennsylvania, for supplies of flour and wheat, and for large quantities of barley, maize, oatmeal, oats, &c., as well as for cotton, tobacco, staves, rice, &c. Of these, the imports of flour may amount, at an average, to about 400,000 barrels a year; all sorts of grain to about 2,000,000 bushels; cotton, 160,000 bales; staves, 3,000,000, &c. Her returns are made, partly in native raw produce, as beef, pork, lard, &c.; partly and principally in the produce of her manufacturing industry, in which Massachusetts is decidedly superior to every other state in the Union; and partly in the produce of her fisheries and foreign trade. At an average, Boston annually sends to the southern ports of the Union about 45,000 barrels of beef and pork; 165,000 barrels of mackerel, herrings, alewives, &c.; 20,000 quintals of dried and smoked fish; 3,500,000 pairs of boots and shoes; 600,000 bundles of paper; besides a very large amount of cotton and woollen manufactured goods, nails, furniture, cordage, &c.; so as to leave a large balance in her favour. Her exports of native produce to foreign countries consist principally of the same articles she sends to the southern states; but she also exports a large amount of the foreign produce she had previously imported. The imports from abroad consist principally of cotton and woollen goods; linens, canvas, &c.; hardware, silks, sugar, tea, coffee, wines and brandy, spices, hides,

* By comparing this return with that for 1828, given in the former edition of this work, there would appear to have been a considerable falling off in the interim in the amount of shipping; this however, is not really the case. For an explanation of the discrepancy, see art. NEW YORK.

indigo, dye woods, &c. The total imports from foreign countries into the state of Massachusetts in the year ending 30th of September, 1832, amounted to 18,118,900 dollars; while the exports of native produce, during the same year, amounted to only 4,656,635 dollars, and of native and foreign produce together, to 11,993,763 dollars; the balance against Massachusetts being paid off by bills upon the southern states, to which she exports much more than she imports. New York alone is, in fact, supposed to be at all times indebted to Boston about 5,000,000 dollars. We subjoin a summary

Account of the Trade of Boston and Massachusetts with Foreign Countries in 1831.

Imports from	Dollars.	Exports to	Dollars.
Russia - - -	1,666,300	Russia - - -	176,400
Sweden and Denmark - -	322,800	Sweden and Denmark - -	285,600
Brazil - - -	396,500	Brazil - - -	428,500
England - - -	6,030,000	England - - -	200,000
British East Indies - -	685,000	British East Indies - -	426,000
Do. West Indies - -	92,000	Do. West Indies - -	80,500
Do. American provinces - -	92,100	Do. American provinces - -	531,000
Cuba and Spanish West Indies - -	1,991,300	Cuba and Spanish West Indies - -	1,077,000
China - - -	762,000	China - - -	325,000
	12,278,000		3,530,000
From other places to Boston -	1,000,000	To other places from Boston -	2,000,000
Total value of imports to Boston -	13,278,000	Total value of exports from Boston -	5,530,000
To other ports in Massachusetts } from various places - - - }	991,056	To various places from other ports } in Massachusetts - - - }	2,203,763
Total value of imports into Mas- } sachusetts - - - }	14,269,056	Total value of exports from } Massachusetts - - - }	7,733,763
14,269,056 dollars = 3,210,527l. 12s. sterling.		7,733,763 dollars = 1,740,096l. 13s. 6d. sterling.	

Banks. — In January, 1833, there were 84 banks in the state of Massachusetts, of which 24 were in Boston. Of the latter, 4 or 5 were only recently established. We subjoin a detailed statement of the principal circumstances in the condition of the Boston banks in 1830; and for further particulars the reader is referred to the article **BANKS (FOREIGN)**.

Banks.	Shares.	Each.	Capital.	Time and Rate of Dividend.	Amount of Dividend.
			<i>Dollars.</i>		<i>Dollars.</i>
U. S. Branch - - -	15,000	100	1,500,000	Jan. 3 ^d —July 3 ^d	105,000
American - - -	7,500	100	750,000	April 1—Oct. 2	22,500
Massachusetts - - -	3,200	250	800,000	April 2—Oct. 2 ^d	36,000
New England - - -	10,000	100	1,000,000	April 3—Oct. 3	60,000
State Bank - - -	30,000	60	1,800,000	April 2 ^d —Oct. 2 ^d	90,000
Washington - - -	5,000	100	500,000	April 1 ^d —Oct. 2 ^d	18,750
Commonwealth - - -	5,000	100	500,000	April 3—Oct. 3	30,000
Eagle - - -	5,000	100	500,000	April 3—Oct. 3	30,000
Globe - - -	10,000	100	1,000,000	April 2 ^d —Oct. 3	55,000
Union - - -	8,000	100	800,000	April 2—Oct. 2 ^d	44,000
Boston - - -	12,000	75	900,000	April 0—Oct. 3	27,000
City - - -	10,000	100	1,000,000	April 1 ^d —Oct. 3	45,000
Columbian - - -	5,000	100	500,000	April 2—Oct. 2 ^d	22,500
Franklin - - -	1,000	100	100,000	April 3—Oct. 3 ^d	6,500
Tremont - - -	5,000	100	500,000	April 0—Oct. 2 ^d	12,500
North Bank - - -	5,000	100	500,000	April 3 ^d —Oct. 3 ^d	33,750
Suffolk - - -	7,500	100	750,000	April 3—Oct. 3	45,000
Atlantic - - -	5,000	100	500,000	April 2 ^d —Oct. 1 ^d	20,000
Totals	149,200		13,900,000		703,500

So that there were in 1830, in Boston, 18 banks with a capital of 13,900,000 dollars. The dividends on this sum for the same year amounted to 703,500 dollars, being at the rate of 5.06 per cent. The paper under discount is estimated to have exceeded 70,000,000 dollars. — (*Statement by J. H. Goddard, New York Advertiser*, 29th of January, 1831.)

Insurance Companies. — Insurance, both fire and marine, is carried on to a great extent by joint stock companies, and to some extent also by individuals. The stocks of the different insurance companies amounted in January, 1833, to 6,675,000 dollars. Only one company is established for insurance upon lives. The stocks of the different insurance companies produced, in 1830, an average dividend of 5.113 per cent.

Credit. — Foreign goods are frequently sold for ready money, but more usually at a credit of from 3 to 12 months: average length of credit, 6 months; but on iron and some other articles, 12 months' credit is given. Discount for ready money at the rate of 6 per cent. per annum.

Commission. — The rates of commission are arbitrary, varying from 2 to 5, and sometimes (*del credere* included) to 7¹/₂ per cent. On small accounts, and West India goods, 5 per cent. is usually charged. The ordinary rate may be taken at 2¹/₂ per cent.; but competition is so great, that commission merchants may be found who will transact business on almost any terms. Sometimes whole cargoes are sold by brokers on an agreement to receive a specific sum in lieu of commission and brokerage.

Bankruptcy. — The law as to bankruptcy in Massachusetts seems to be in a most disgraceful state. Preferences are very frequently given; and property is in many instances conveyed, for behoof of the bankrupt's family, to persons said to be creditors to a corresponding amount, without their having any real claim to such character. It is true that these conveyances may be cancelled; but the difficulties in the way are so great, that they are seldom set aside. The safest course that a foreigner, or one not thoroughly acquainted with the city, can pursue, is to deal only for ready money; and to employ none but the most respectable agents.

Money.—In Massachusetts, and throughout New England, the dollar passes at 6s.; so that the pound sterling = 1l. 6s. 8d. Boston currency.—(For further particulars as to *Money, Weights, Measures, &c.* see NEW YORK.)

We have derived these details partly from the authorities referred to, partly from private information, and partly from the elaborate *Answers of the Consul to the Circular Queries*.

BOTARGO, called in Provence *Bouargues*, a sausage made on the shores of the Mediterranean and the Black Sea, of the roe of the mullet. The best comes from Tunis and Alexandria.

BOTTLES (Fr. *Bouteilles*; Ger. *Bouteillen*; It. *Bottiglie*; *Fiaschi*; Rus. *Buliiki*; Sp. *Botellas*), glass vessels for holding liquids, too well known to require any description. They are exported in considerable quantities. The duty of 8s. a cwt. on bottle glass, like the duties on other descriptions of glass, is both oppressive in amount, and is imposed and collected in the most vexatious manner. The manufacture has declined considerably since 1826. — (For further details, see GLASS.)

BOTTOMRY AND RESPONDENTIA. — Bottomry, in commercial navigation, is a mortgage of the ship. The owner or captain of a ship is, under certain circumstances, authorised to borrow money, either to fit her out so as to enable her to proceed on her voyage, or to purchase a cargo for the voyage, pledging the keel, or bottom of the ship (a part for the whole), in security for payment. In bottomry contracts it is stipulated, that if the ship be lost in the course of the voyage, the lender shall lose his whole money; but if the ship arrive in safety at her destination, the lender is then entitled to get back his principal, and the interest agreed upon, however much that interest may exceed the legal rate. — (*Black. Com.* book ii. c. 30.) The extraordinary hazard run by the lenders of money on bottomry, who, in fact, become adventurers in the voyage, has been held, in all countries, as justifying them in stipulating for the highest rate of interest.

When the loan is not on the ship, but on the goods laden on board, which, from their nature, must be sold or exchanged in the course of the voyage, the borrower's personal responsibility is then the principal security for the performance of the contract, which is therefore called *respondentia*. In this consists the principal difference between bottomry and respondentia. The one is a loan upon the ship, the other upon the goods. The money is to be repaid to the lender, with the *marine interest*, upon the safe arrival of the ship, in the one case; and of the goods, in the other. In all other respects, these contracts are nearly the same, and are governed by the same principles. In the former, the ship and tackle, being hypothecated, are liable, as well as the person of the borrower; in the latter, the lender has, in general, only the personal security of the borrower.

This contract, which *must always be in writing*, is sometimes made in the form of a deed poll, called a bill of bottomry, executed by the borrower; sometimes in the form of a bond or obligation, with a penalty. But whatever may be its form, it must contain the names of the lender and the borrower, those of the ship and the master; the sum lent, with the stipulated marine interest; the voyage proposed, with the commencement and duration of the risk which the lender is to run. It must show whether the money is lent upon the ship, or upon goods on board, or on both; and every other stipulation and agreement which the parties may think proper to introduce into the contract. — (See the *Forms* at the end of this article.)

"It is obvious," says Lord Tenterden, "that a loan of money upon bottomry, while it relieves the owner from many of the perils of a maritime adventure, deprives him also of a great part of the profits of a successful voyage; and, therefore, *in the place of the owners' residence*, where they may exercise their own judgment upon the propriety of borrowing money in this manner, the master of the ship is, by the maritime law of all states, precluded from doing it, so as to bind the interest of his owners without their consent. With regard to a *foreign country*, the rule appears to be, that if the master of a vessel has occasion for money to repair or victual his ship, or for any other purpose necessary to enable him to complete the enterprise in which she is engaged; whether the occasion arises from any extraordinary peril or misfortune, or from the ordinary course of the adventure; he may, if he cannot otherwise obtain it, borrow money on bottomry at marine interest, and pledge the ship, and the freight to be earned in the voyage, for repayment at the termination of the voyage. When this is done, the owners are never personally responsible. The remedy of the lender is against the master of the ship." — (*Law of Shipping*, part ii. c. 3.)

In bottomry and respondentia bonds, the lender receives the whole of his principal and interest, or nothing; *he is not answerable for general or particular average**; nor will any loss by capture, if subsequently recaptured, affect his claim. In this respect our

* Mr. Serjeant Marshall doubts this; but it was so decided by the Court of King's Bench in *Joyce v. Williamson*, B. R. Mich. 23 Geo. 3.

law differs from that of France (*Code de Commerce*, art. 330.) and most other countries: the lenders on bottomry bonds being there subject to average, as our underwriters upon policies of insurance. No loss can void a bottomry contract, unless a total loss, proceeding from a peril of the sea, during the voyage, and within the time specified by the contract. If the loss happen through any default or act of the owners or master, to which the lender was not privy, he may still recover.

There is no restriction by the law of England as to the persons to whom money may be lent on bottomry or at *respondentia*, except in the single case of loans on the ships of foreigners trading to the East Indies, which are forbidden by the 7 Geo. 1. stat. 1. c. 21. § 2.

It does not, however, appear to be necessary, in order to enable the master of a ship in a foreign port to obtain money for her repair, outfit, &c., that the contract pledging the vessel in security of the debt should be in the nature of a bottomry bond. Provided the person who advances the money do not choose to take upon himself the risk of the ship's return, and *do not stipulate for maritime interest*, "there seems," says Lord Tenterden, "to be no reason why the master should not pledge both the ship and the personal credit of the owner." And in the case of money advanced in this way to refit a ship in distress at Jamaica, which was captured on the voyage home, the lender recovered. — (*Law of Shipping*, part ii. c. 3.)

Bottomry contracts were well known to the ancients. At Athens, the rate of interest was not fixed by law; but the customary rate seems to have been about 12 per cent. But when money was lent for a voyage, upon the security of the ship and cargo, the interest, on account of the superior risk encountered by the lender, was in most cases much higher. In voyages to the Taurica Chersonesus and Sicily, it was sometimes as high as 30 per cent. — (*Anacharsis's Travels*, vol. iv. p. 369. Eng. trans.) By the Rhodian law, the exaction of such high interest as is usual in bottomry was declared to be illegal, unless the principal was really exposed to the dangers of the sea. — (*Boeckh's Public Economy of Athens*, vol. i. p. 177. Eng. trans.) This principle was adopted by the Romans, who gave to bottomry interest the name of *nauticum fœnus*; and has been transferred from the Roman law into all modern codes.

"Formerly," says Mr. Serjeant Marshall, "the practice of borrowing money on bottomry and respondentia was more general in this country than it is at present. The immense capitals now engaged in every branch of commerce render such loans unnecessary; and money is now seldom borrowed in this manner, but by the masters of foreign ships who put into our ports in need of pecuniary assistance to refit, to pay their men, to purchase provisions, &c. Sometimes officers and others belonging to ships engaged in long voyages, who have the liberty of trading to a certain extent, with the prospect of great profit, but without capitals of their own to employ in such trade, take up money on respondentia to make their investments; but even this, as I am informed, is now not very frequently done in this country."

The term bottomry has sometimes been incorrectly applied to designate a contract, by the terms of which the ship is not pledged as a security, but the repayment of money, with a high premium for the risk, is made to depend upon the success of the voyage. This, however, is plainly a loan upon a particular adventure, to be made by a particular ship, and not a loan upon the ship, and, of course, the lender has only the personal security of the borrower for the due performance of the contract. And it seems that loans have sometimes been made in this manner, and probably also with a pledge of the ship itself, to an amount exceeding the value of the borrower's interest in the ship; and such a contract is still legal in this country in all cases, except the case of ships belonging to British subjects bound to or from the East Indies; as to which it is enacted (19 Geo. 2. c. 37. § 5.),

"That all sums of money lent on bottomry or at respondentia upon any ship or ships belonging to his Majesty's subjects, bound to or from the East Indies, shall be lent only on the ship, or on the merchandise or effects laden, or to be laden, on board of such ship, and shall be so expressed in the condition of the bond, and the benefit of salvage shall be allowed to the lender, his agents or assigns, who alone shall have a right to make assurance on the money so lent; and no borrower of money on bottomry or at respondentia as aforesaid, shall recover more on any assurance than the value of his interest on the ship, or in the merchandises and effects laden on board of such ship, exclusive of the money so borrowed; and in case it shall appear that the value of his share in the ship, or in the merchandises and effects laden on board, doth not amount to the full sum or sums he hath borrowed as aforesaid, such borrower shall be responsible to the lender for so much of the money borrowed as he hath not laid out on the ship, or merchandises laden thereon, in the proportion the money not laid out shall bear to the whole money lent, notwithstanding the ship and merchandises be totally lost."

Lord Tenterden says that this statute was introduced for the protection of the trade of the East India Company; and its rules must be complied with in the case of bottomry by the *masters of ships trading to the East Indies*.

For a further discussion of this subject, see *Abbott on the Law of Shipping*, part ii. c. 3.; *Marshall on Insurance*, book ii.; and *Park on Insurance*, c. 21.

I. Form of a Bottomry Bond.

KNOW ALL MEN by these presents, That I, *A. B.* commander and two-thirds owner of the ship *Exeter*, for myself and *C. D.*, remaining third-owner of the said ship, am held and firmly bound unto *E. F.* in the penal sum of *two thousand pounds* sterling, for the payment of which well and truly to be made unto the said *E. F.*, his heirs, executors, administrators, or assigns, I hereby bind myself, my heirs, executors, and administrators, firmly by these presents. *In witness* whereof I have hereunto set my hand and seal, this 14th day of *December*, in the year of our Lord 1796.

WHEREAS the above bound *A. B.* hath taken up and received of the said *E. F.* the full and just sum of *one thousand pounds* sterling, which sum is to run at respondentia on the block and freight of the ship *Exeter*, whereof the said *A. B.* is now master, from the port or road of *Bombay* on a voyage to the port of *London*, having permission to touch, stay at, and proceed to all ports and places within the limits of the voyage, at the rate or premium of *twenty-five per cent.* (25 per cent.) for the voyage. In consideration whereof usual risks of the seas, rivers, enemies, fires, pirates, &c. are to be on account of the said *E. F.* And for the further security of the said *E. F.* the said *A. B.* doth by these presents mortgage and assign over to the said *E. F.*, his heirs, executors, administrators, and assigns, the said ship *Exeter*, and her freight, together with all her tackle, apparel, &c. And it is hereby declared, that the said ship *Exeter* and her freight is thus assigned over for the security of the respondentia taken up by the said *A. B.*, and shall be delivered to no other use or purpose whatever, until payment of this bond is first made, with the premium that may become due thereon.

NOW THE CONDITION of this obligation is such, that if the above bound *A. B.*, his heirs, executors, or administrators, shall and do well and truly pay, or cause to be paid, unto the said *E. F.* or his attorneys in *London* legally authorised to receive the same, their executors, administrators, or assigns, the full and just sum of 1,000*l.* sterling, being the principal of this bond, together with the premium which shall become due thereupon, at or before the expiration of *ninety* days after the safe arrival of the said ship *Exeter* at her moorings in the river *Thames*, or in case of the loss of the said ship *Exeter*, such an average as by custom shall have become due on the salvage, then this obligation to be void and of no effect, otherwise to remain in full force and virtue. Having signed to three bonds of the same tenor and date, the one of which being accomplished, the other two to be void and of no effect.

A. B. for self } (*L. s.*)
and *C. D.** }

Signed, sealed, and delivered, where no stamped } *G. H.*
paper is to be had, in the presence of } *I. K.*

* In this bond the occasion of borrowing the money is not expressed, but the money was in reality borrowed to refit the ship which being on a voyage from *Bengal* to *London* was obliged to put back to *Bombay* to repair. See *The EXETER, Whitford*, 1 Rob. A. R. 176. The occasion therefore of borrowing the money gave the lender the security of the entire interest of the ship. But this bond, although expressed to be executed by the master for himself and the other part-owner, would not bind the other part-owner personally, *unless he had by a previous deed authorised the master to execute such a bond for him.* — (*Abbott on the Law of Shipping*, part iii. c. 1. § 2.)

II. Form of a Bottomry Bill.

TO ALL MEN TO WHOM THESE PRESENTS SHALL COME. I, *A. B.* of *Bengal*, mariner, part-owner and master of the ship called the *Exeter*, of the burthen of five hundred tons and upwards, now riding at anchor in *Table Bay*, at the *Cape of Good Hope*, send greeting :

WHEREAS I, the said *A. B.*, part-owner and master of the aforesaid ship, called the *Exeter*, now in prosecution of a voyage from *Bengal* to the port of *London*, having put into *Table Bay* for the purpose of procuring provision and other supplies necessary for the continuation and performance of the voyage aforesaid, am at this time necessitated to take up upon the adventure of the said ship, called the *Exeter*, the sum of *one thousand pounds* sterling monies of *Great Britain*, for setting the said ship to sea, and furnishing her with provisions and necessaries for the said voyage, which sum *C. D.* of the *Cape of Good Hope*, master attendant, hath at my request lent unto me, and supplied me with, at the rate of *twelve hundred and twenty pounds* sterling for the said *one thousand pounds*, being at the rate of *one hundred and twenty pounds* for every *hundred pounds* advanced as aforesaid, during the voyage of the said ship from *Table Bay* to *London*. NOW KNOW YE, that I, the said *A. B.*, by these presents, do, for me, my executors and administrators, covenant and grant to and with the said *C. D.* that the said ship shall, with the first convoy which shall offer for *England* after the date of these presents, sail and depart for the port of *London*, there to finish the voyage aforesaid. And I, the said *A. B.*, in consideration of the sum of *one thousand pounds* sterling to me in hand paid by the said *C. D.* at and before the sealing and delivery of these presents, do hereby bind myself, my heirs, executors, and administrators, my goods and chattels, and particularly the said ship, the tackle and apparel of the same, and also the freight of the said ship, which is or shall become due for the aforesaid voyage from *Bengal* to the port of *London*, to pay unto the said *C. D.*, his executors, administrators, or assigns, the sum of *twelve hundred and twenty pounds* of lawful British money, within thirty days next after the safe arrival of the said ship at the port of *London* from the same intended voyage.

AND I, the said *A. B.*, do, for me, my executors and administrators, covenant and grant to and with the said *C. D.*, his executors and administrators, by these presents, that I, the said *A. B.*, at the time of sealing and delivering of these presents, am a true and lawful part-owner and master of the said ship, and have power and authority to charge and engage the said ship with her freight as aforesaid, and that the said ship, with her freight, shall, at all times after the said voyage, be liable and chargeable for the payment of the said *twelve hundred and twenty pounds*, according to the true intent and meaning of these presents.

AND lastly, it is hereby declared and agreed by and between the said parties to these presents, that in case the said ship shall be lost, miscarry, or be cast away before her arrival at the said port of *London* from the said intended voyage, that then the payment of the said *twelve hundred and twenty pounds* shall not be demanded, or be recoverable by the said *C. D.*, his executors, administrators, or assigns, but shall cease and determine, and the loss thereby be wholly borne and sustained by the said *C. D.*, his executors and administrators, and that then and from thenceforth every act, matter, and thing herein mentioned on the part and behalf of the said *A. B.* shall be void; any thing herein contained to the contrary notwithstanding.

IN WITNESS whereof the parties have interchangeably set their hands and seals to four bonds of this tenor and date, one of which being paid, the others to be null and void.

At the *Cape of Good Hope*, this 15th day of *November*, in the year of our Lord one thousand eight hundred and thirty.

Witness, { *E. F.*
 { *G. H.*
 { *I. K.*

A. B.

(*L. s.*)

BOUNTY, a term used in commerce and the arts, to signify a premium paid by government to the producers, exporters, or importers of certain articles, or to those who employ ships in certain trades.

1. *Bounties on Production* are most commonly given in the view of encouraging the establishment of some new branch of industry; or they are intended to foster and extend a branch that is believed to be of paramount importance. In neither case, however, is their utility very obvious.' In all old settled and wealthy countries, numbers of individuals are always ready to embark in every new undertaking, if it promise to be really advantageous, without any stimulus from government: and if a branch of industry, already established, be really important and suitable for the country, it will assuredly be prosecuted to the necessary extent, without any encouragement other than the natural demand for its produce.

2. *Bounties on Exportation and Importation.*—It is enacted by the 3 & 4 Will. 4. c. 52., that a merchant or exporter claiming a bounty or drawback on goods exported, must make oath that they have been actually exported, and have not been relanded, and are not intended to be relanded, in any part of the United Kingdom, or in the Isle of Man (unless entered for the Isle of Man), or in the islands of Faro or Ferro: and it is further enacted, that if any goods cleared to be exported for a bounty or drawback, shall not be duly exported to parts beyond the seas, or shall be relanded in any part of the United Kingdom, or in the islands of Faro or Ferro, or shall be carried to the islands of Guernsey, Jersey, Alderney, Sark, or Man, (not having been duly entered, cleared, and shipped for exportation to such islands,) such goods shall be forfeited, together with the ship or ships employed in relanding or carrying them; and any person by whom or by whose orders or means such goods shall have been cleared, relanded, or carried, shall forfeit a sum equal to treble the value of such goods. — §§ 87–95.

3. *Policy of Bounties.*—It was formerly customary to grant bounties on the exportation of various articles; but the impolicy of such practice is now very generally admitted. It is universally allowed that bounties, if they be given at all, should be given only to the exporters of such commodities as could not be exported without them. But it is plain that, by granting a bounty in such cases, we really tax the public, in order to supply the foreigner with commodities at less than they cost. A. has a parcel of goods which he cannot dispose of abroad for less than 110*l.*; but they will fetch only 100*l.* in the foreign market; and he claims and gets a bounty of 10*l.* to enable him to export them. Such is the mode in which bounties on exportation uniformly operate; and to suppose that they can be a means of enriching the *public*, is equivalent to supposing that a shop-keeper may be enriched by selling his goods for less than they cost!

But however injurious to the state, it has been pretty generally supposed that bounties on exportation are advantageous to those who produce and export the articles on which they are paid. But the fact is not so. A trade that cannot be carried on without the aid of a bounty, must be a naturally disadvantageous one. Hence, by granting it, individuals are tempted to engage or continue in businesses which are necessarily very insecure, and are rarely capable of being rendered lucrative; at the same time that they are prevented, by trusting to the bounty, from making those exertions they naturally would have made, had they been obliged to depend entirely on superior skill and industry for the sale of their produce. The history of all businesses carried on in this country by the aid of bounties, proves that they are hardly less disadvantageous to those engaged in them than to the public.

The truth of these remarks has been acknowledged by government. The bounty on the exportation of corn was repealed in 1815; and the bounties on the exportation of linen and several other articles ceased in 1830.

4. *Bounties on Shipping* have principally been paid to the owners of vessels engaged in the fishery, and their influence will be treated of under the articles HERRING FISHERY and WHALE FISHERY.

For an account of the bounties that still exist, see the article TARIFF.

BOX-WOOD (Ger. *Buchsbaum*; Du. *Palmhout*; Fr. *Buis*; It. *Busso*, *Bosso*, *Bos-solo*), the wood of the box tree (*Buxus sempervirens*), growing wild in several places in Great Britain. This tree was greatly admired by the ancient Romans, and has been much cultivated in modern times, on account of the facility with which it is fashioned into different forms. Box is a very valuable wood. It is of a yellowish colour, close-grained, very hard, and heavy; it cuts better than any other wood, is susceptible of a very fine polish, and is very durable. In consequence, it is much used by turners, and mathematical and musical instrument makers. It is too heavy for furniture. It is the *only* wood used by the engravers of wood-cuts for books; and provided due care be exercised, the number of impressions that may be taken from a box-wood cut is very great. In France, box-wood is extensively used for combs, knife-handles, and button-moulds; and sometimes, it has been said, as a substitute for hops in the manufacture of beer. The value of the box-wood sent from Spain to Paris is reported to amount to about 10,000 fr. a year. In 1815, the box trees cut down on Box-hill, near Dorking, in Surrey, produced upwards of 10,000*l.* They are now, however, become very scarce in England. The duty on box-wood is quite oppressive, being 5*l.* a ton if brought from a foreign country, and 1*l.* a ton if from a British possession. At an average of the 3 years ending with 1831, the entries of box-wood for home consumption amounted to 382 tons a year. In 1832, the duty produced 1,867*l.* 17*s.* 4*d.* Turkey box-wood sells in the London market for from 7*l.* to 14*l.* a ton, duty included.

BRAN, the thin skins or husks of corn, particularly wheat, ground, and separated from the corn by a sieve or boulder.

BRANDY (Ger. *Brantewein*; Du. *Brandewyn*; Fr. *Eau de vie*, *Brandevin*; It. *Aquarzente*; Sp. *Aguardiente*; Port. *Aguardente*; Rus. *Wino*; Lat. *Vinum adustum*), a spirituous and inflammable liquor, obtained by distillation from wine and the husks of grapes. It is prepared in most of the wine countries of Europe; but the superiority of French brandy is universally admitted. The latter is principally distilled at Bordeaux, Rochelle, Cognac, the Isle de Rhé, Orleans, Nantes, and in Poitou, Touraine, and Anjou. That of Cognac is in the highest estimation.

Wines of all descriptions, but chiefly those that are strong and harsh (*poussés*), are used in the manufacture of brandy. The superior vintages, and those that have most flavour, are said to make the worst brandy. It is naturally clear and colourless. The different shades of colour which it has in commerce, arise partly from the casks in which it is kept, but chiefly from the burnt sugar, saunders wood, and other colouring matter intentionally added to it by the dealers. It is said that the burnt sugar gives mellowness to the flavour of the liquor, and renders it more palatable.

The art of distillation is believed to have been first discovered by the Arabians. From a passage in the *Testamentum Novissimum* of the famous Raymond Lull^y, who flourished in the thirteenth century, it would appear that the production of brandy and alcohol from wine was familiar to his contemporaries.—(p. 2. edit. *Argent*. 1571.) But the practice does not appear to have been introduced into France till 1313.—(*Le Grand d'Aussi Vie privé de François*, t. iii. p. 64.) When first introduced, brandy or burnt wine (*vinum adustum*) appears to have been used principally as an antiseptic and restorative medicine; and the most extravagant panegyrics were bestowed on its virtues. It was described as a sovereign remedy in almost all the disorders of the human frame; it was commended for its efficacy in comforting the memory, and strengthening the reasoning powers; it was extolled, in short, as the elixir of life, and an infallible preservative of youth and beauty!—(*Henderson's Hist. of Wine*, p. 24.) Dr. Henderson says that the experience of later times has shown how little this eulogy was merited; but in this he is contradicted by Burke, who maintains, with equal eloquence and ingenuity, that “the alembic has been a vast benefit and blessing.”—(*Thoughts and Details on Scarcity*, p. 41.)

Brandy has always formed a very prominent article in the exports of France; few ships sailing from Bordeaux, Rochelle, or Nantes, without taking a certain quantity of it on board. The following is an account of the exportation of brandy from France during the 3 years ending with 1789, and the 14 years ending with 1828.—(*Enquête sur les Fers*, p. 39.)

Years.	Hectolitres.	Years.	Hectolitres.	Years.	Hectolitres.
1787	- - - 305,638	1817	- - - 61,697	1823	- - - 310,059
1788	- - - 221,499	1818	- - - 99,402	1824	- - - 317,347
1789	- - - 234,500	1819	- - - 231,652	1825	- - - 250,937
		1820	- - - 253,349	1826	- - - 194,110
1815	- - - 154,160	1821	- - - 153,408	1827	- - - 273,574
1816	- - - 137,398	1822	- - - 230,186	1828	- - - 403,207

Which, as the hectolitre is equal to 26.42 wine gallons, shows that the exportation in 1828 was equivalent to 10,252,728 gallons; but it has since declined considerably.

Duties on Brandy in Great Britain and Ireland. Quantities consumed.—In nothing, perhaps, has the injurious operation of oppressive duties been so strikingly exemplified as in the case of brandy. At the latter end of the seventeenth century, when the duty on brandy did not exceed 9*l.* a tun, the imports into England amounted to about 6,000 tuns, or 1,512,000 gallons—(*Historical and Political Remarks on the Tariff of the late Treaty*, 1786, p. 113.); whereas at present, notwithstanding our vast increase in wealth and population since the period referred to, we do not import more brandy than we did then! Nor is this extraordinary circumstance to be ascribed to any preference on the part of the public to other beverages, but is wholly owing to the exorbitant duties with which brandy is loaded. The price of brandy in bond varies, at this moment, according to quality, from 3*s.* to 5*s.* a gallon (Imperial measure), while the duty is no less than 22*s.* 6*d.* Had the imposition of such a duty taken away the taste for brandy, it would have been comparatively innocuous. But it has done no such thing. Its only effect has been to convert a trade, that might otherwise have been productive of the most advantageous results, into a most prolific source of crime and demoralisation. The temptation to smuggle, occasioned by the exorbitancy of the duty, is too overpowering to be counteracted by the utmost penalties of the law. All along the coasts of Kent and Sussex, and the districts most favourably situated for *running spirits*, almost the whole of the labouring population are every now and then withdrawn from their ordinary employments, to engage in smuggling adventures. The efforts of the revenue officers to seize foreign brandy and geneva have in innumerable instances been repelled by force. Bloody and desperate contests have, in consequence, taken place. Many individuals who, but for this fiscal scourge, would have been industrious and virtuous, have become idle,

predatory, and ferocious; they have learned to despise the law, to execute summary vengeance on its officers; and are influenced by a spirit that has been, and may be, turned to the most dangerous purposes.

Neither can it be truly said that this miserable system is upheld for the sake of revenue. On the contrary, it is easy to show that, besides the other mischievous effects it entails on the public, it occasions the loss of at least 1,000,000*l.* a year. In 1786, Mr. Pitt, by a wise and politic measure, took 50 per cent. from the duty on brandy and geneva; (the duty on the latter has been for a lengthened period the same as that on brandy;) and instead of being diminished, the revenue was increased. In 1790, when the duty on brandy and geneva was 5*s.* the wine gallon, the quantity retained for home consumption was 2,225,590 gallons. During the 3 years ending with 1803, when the duty was 9*s.* 2*d.*, the quantities of brandy and geneva retained for home consumption amounted, at an average, to about 2,700,000 gallons; but during the 3 years ending with 1818, when the duty had been increased to 18*s.* 10*d.* the wine gallon, the quantities retained did not exceed 850,000 gallons, while the quantities actually entered for home consumption were considerably less! Since then the consumption has increased with the increasing wealth of the country; but, at this moment, the quantity consumed in Great Britain is fully 635,000 gallons less than in 1790! Nothing, therefore, can be more palpably erroneous than to contend that the revenue is improved by the present system. Have we not seen the revenue derived from coffee trebled, by reducing the duty from 1*s.* 7*d.* to 6*d.*? Have we not seen the revenue derived from British spirits greatly increased, by reducing the duty from 5*s.* 6*d.* to 2*s.* the wine gallon? And where is the ground for supposing that the result would be different, were the duties on brandy equally reduced? But the experience afforded by Mr. Pitt's measure, in 1786, is decisive as to this point. He quadrupled the consumption and increased the revenue, by taking a half from the duty when it was a good deal less oppressive than now? Were a similar reduction made at present, does any one doubt that a similar result would follow? Smuggling and adulteration would immediately cease; our trade with France would be very greatly extended; and the revenue would gain, not merely by a direct increase of duty, but indirectly by a very great diminution of the expense of collection.

But the effect of the increase of the duties on brandy in Ireland has been still more extraordinary. At an average of the 3 years ending with 1802, when the duty was 7*s.* 3½*d.* the wine gallon, the average annual consumption of brandy in Ireland amounted to 208,064 gallons, producing a nett revenue of 77,714*l.* Now, mark the consequence of *trebling* the duties. The consumption during the last 2 years, notwithstanding the population is more than doubled, only amounted, at an average, to 20,199 gallons, producing about 22,500*l.* a year revenue! Dr. Swift has shrewdly remarked, that in the arithmetic of the customs two and two do not always make four, but sometimes only one. But here we have threefold duties, with little more than a fourth part of the revenue, and less than a tenth part of the consumption!

It is surely impossible that such a system — a system evincing in every part a degree of ignorant rapacity, to be paralleled only by that of the savages, who to get at the fruit cut down the tree — should be permitted for a much longer period to disgrace our fiscal code. Those only who are anxious for the continuance of smuggling, with all its consequent crime and misery, can be hostile to a reduction of the duty on brandy. By fixing it at 10*s.* the gallon, neither the consumption of British spirits nor rum would be sensibly affected. The middle classes would, however, be able to use brandy, on occasions when, perhaps, at present, they use nothing; its clandestine importation would be prevented; those engaged in smuggling would be obliged to have recourse to industrious pursuits; and the manufacture of the abominable compounds, that are now so frequently substituted in its stead, would be put an end to. It is not easy, indeed, to suggest any measure that would be productive of so much advantage, and be attended with fewer inconveniences.

Regulations as to Importation, &c. — Brandy, geneva, and other foreign spirits, must be imported, if in casks, in casks containing not less than 40 gallons, under penalty of forfeiture. — (3 & 4 Will. 4. c. 52.) They must also be imported in ships of 70 tons burden or upwards, and are not to be exported from a bonded warehouse except in a vessel of like tonnage, under pain of forfeiture. — (*Ibid.*)

Brandy is not to be imported except in British ships, or in ships of the country or place of which it is the product, or from which it is imported, on pain of forfeiture thereof, and 100*l.* by the master of the ship. — (3 & 4 Will. 4. c. 54.)

Brandy may be exported to Mexico, Chili, or Peru, in casks containing not less than 15 gallons each. — (*Treas. Ord.* 17th of December, 1827.)

Brandy and geneva may be bottled in bonded warehouses, for exportation to British possessions in the East Indies, under the same conditions as wine and rum. — (See SPIRITS.)

In most of the public accounts, the imports of brandy and geneva are blended together. It would appear, too, from the note to the following account, that there are no means of accurately distinguishing them, except since 1814. The reader will find, in the article SPIRITS, an account of the quantities of brandy and geneva entered for home consumption, and the rates of duty upon them, in each year since 1789. The following account shows the consumption of brandy, and rates of duty on it, since 1814: —

An Account of the Number of Gallons (Imperial Measure) of Foreign Brandy entered for Home Consumption in Great Britain and Ireland, the Rates of Duty affecting the same, and the entire net Produce of the Duty, each Year since 1814. — (Obtained from the Custom-house.)

Years.	Quantities entered for Home Consumption.			Nett Produce of Duty (Customs and Excise).						Rates of Duty per Imperial Gallon (Customs and Excise).			
	Gt. Britain.	Ireland.	United Kingdom.	Great Britain.		Ireland.		United Kingdom.		Gt. Brit.		Ireland.	
	Imp. gal.	Imp. gal.	Imp. gal.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
1814	500,592	7,169	507,761	581,056	1 1	6,618	12 4	587,674	13 5	1 2 6 ³ / ₄	0	17 3 ³ / ₄	—
1815	656,555	5,160	661,715	740,747	12 1	4,702	6 1	745,449	18 2	—	—	—	—
1816	657,062	5,275	662,337	742,304	8 0	4,124	19 5	746,429	7 5	—	—	—	—
1817	634,017	3,875	637,892	716,734	0 6	3,248	4 4	719,982	4 10	—	—	—	—
1818	531,583	6,232	537,815	599,586	0 4	5,287	10 1	604,873	10 5	—	—	—	—
1819	787,422	7,080	794,502	890,068	19 8	6,090	17 10	896,159	17 6	1 2 7 ¹ / ₂	—	—	—
1820	842,864	6,025	848,889	956,275	16 9	5,219	8 6	961,495	5 3	—	—	—	—
1821	914,630	6,001	920,631	1,034,327	17 0	5,173	19 2	1,039,501	16 2	—	—	—	—
1822	1,001,607	7,308	1,008,915	1,132,416	3 5	6,414	1 10	1,138,830	5 3	—	—	—	—
1823	1,083,104	17,118	1,100,222	1,225,481	19 7	14,330	1 8	1,239,812	1 3	—	—	1 2 8	—
1824	1,226,715	984	1,227,699	1,387,204	2 8	1,207	9 8	1,388,411	12 4	—	—	—	—
1825	1,321,327	3,550	1,324,877	1,489,768	11 4	4,177	3 9	1,493,945	15 1	—	—	—	—
1826	1,473,243	7,371	1,480,614	1,636,499	6 7	8,397	15 3	1,464,897	1 10	1 2 6	1 2 6	—	—
1827	1,313,217	7,271	1,320,488	1,471,501	12 4	8,232	5 0	1,479,733	17 4	—	—	—	—
1828	1,327,929	7,556	1,335,485	1,490,793	4 2	8,629	19 10	1,499,423	4 0	—	—	—	—
1829	1,301,450	8,529	1,309,979	1,460,764	17 6	9,686	17 8	1,470,451	15 2	—	—	—	—
1830	(See Note below.)	—	1,285,967	—	—	—	—	1,443,018	5 8	—	—	—	—
1831	1,226,280	8,821	1,235,101	1,378,244	0 0	9,923	0 0	1,388,167	0 0	—	—	—	—
1832	1,570,075	31,577	1,601,652	1,765,889	0 0	35,511	0 0	1,801,400	0 0	—	—	—	—

Note. — In consequence of the destruction of the official records by fire, no separate account can be rendered of the consumption of brandy and geneva, or the revenue derived therefrom, for the years prior to 1814.

The trade accounts of Great Britain and Ireland having been incorporated during 1830, the particulars for that year are stated for the United Kingdom only.

BRASS (Ger. *Messing*; Du. *Messing*, *Missing*, *Geelkoper*; Fr. *Cuivre jaune*, *Laiton*; It. *Ottone*; Sp. *Laton*, *Azofar*; Rus. *Selenoi mjed*; Lat. *Orichalcum*, *Aurichalcum*) is a factitious metal, made of copper and zinc in certain proportions. It is of a beautiful yellow colour, more fusible than copper, and not so apt to tarnish. It is malleable, so ductile that it may be drawn out into wire, and is much tougher than copper. Its density is greater than the mean density of the two metals. By calculation it ought to be 7.63 nearly, whereas it is actually 8.39; so that its density is increased by about one tenth. The ancients do not seem to have known accurately the difference between copper, brass, and bronze. They considered brass as only a more valuable kind of copper, and therefore used the word *æs* to denote either. They called copper *æs cyprium*, afterwards *cuprum*; and this in process of time was converted into *cuprum*. Dr. Watson has proved that it was to brass they gave the name of *orichalcum*. Brass is malleable when cold, unless the proportion of zinc be excessive; but when heated it becomes brittle. It may be readily turned upon the lathe; and, indeed, works more kindly than any other metal.

There is a vast variety in the proportions of the different species of brass used in commerce; nor is it easy to determine whether the perfection of this alloy depends on any certain proportions of the two metals. In general, the extremes of the highest and lowest proportions of zinc are from 12 to 25 parts in the 100. In some of the British manufactories, the brass made contains one third its weight of zinc. In Germany and Sweden the proportion of zinc varies from one fifth to one fourth of the copper. The ductility of brass is not injured when the proportion of zinc is highest. This metal is much used in the escapement wheels, and other nicer parts of watch-making; and bars of brass, very carefully made, fetch for this purpose a high price.

The use of brass is of very considerable antiquity. Most of the ancient genuine relics are composed of various mixtures of brass with tin and other metals, and are rather to be denominated bronzes. The best proportion for brass guns is said to be 1,000 lbs. of copper, 990 lbs. of tin, and 600 lbs. of brass, in 11 or 12 cwt. of metal. The best brass guns are made of malleable metal, not of pure copper and zinc alone; but worse metals are used to make it run closer and sounder, as lead and pot-metal. — (*Thomson's Chemistry*, *Encyc. Britannica*, &c.)

BRAZILETTO, an inferior species of Brazil wood brought from Jamaica. It is one of the cheapest and least esteemed of the red dye woods.

BRAZIL NUTS, or *Chesnuds of Brazil*, the fruit of the *Juvia* (*Bertholletia excelsa*), a majestic tree growing to the height of 100 or 120 feet, abounding on the banks of the Orinoco, and in the northern parts of Brazil. The nuts are triangular, having a cuneiform appearance, with sutures at each of the angles; the shell is rough and hard, and of a brownish ash colour. The kernel resembles that of an almond, but is larger, and tastes more like a common hazel nut; it contains a great deal of oil, that may be obtained by

expression or otherwise. These nuts do not grow separately, or in clusters, but are contained, to the number of from 15 to 50 or more*, in great ligneous pericarps or outer shells, generally of the size of a child's head. This outer shell is very hard and strong, so that it is rather difficult to get at the nuts, which are closely packed in cells inside. The natives are particularly fond of this fruit, and celebrate the harvest of the *juvia* with rejoicings; it is also very much esteemed in Europe. The nuts brought to this country and the Continent are chiefly exported from Para, and form an article of considerable commercial importance. — (*Humboldt's Pers. Nar.* vol. v. p. 538. Eng. trans.)

BRAZIL WOOD (Fr. *Bois de Brésil*; Ger. *Brasilienholz*; Du. *Brasilienhout*; It. *Legno del Brasile*, *Verzino*; Sp. *Madera del Brasil*; Port. *Pao Brasil*). It has been commonly supposed that this wood derived its name from the country in which it is principally produced. But Dr. Bancroft has conclusively shown that woods yielding a red dye were called Brazil woods long previously to the discovery of America; and that the early voyagers gave the name of Brazil to that part of that continent to which it is still applied, from their having ascertained that it abounded in such woods. — (See the learned and excellent work, *Philosophy of Colours*, vol. ii. pp. 316—321.)

It is found in the greatest abundance, and is of the best quality, in the province of Pernambuco, where it is called *Pao da rainha*, or Queen's wood; but it is also found in many other parts of the Western Hemisphere. The tree is large, crooked, and knotty; the leaves are of a beautiful red, and exhale an agreeable odour. Its botanical name is *Casatpinia Brasiletto*; but it is called by the natives *ibiripitanga*. Notwithstanding its apparent bulk, the bark is so thick, that a tree as large as a man's body with the bark, will not be so thick as the leg when peeled. When cut into chips, it loses the pale colour it before had, and becomes red; and when chewed, has a sweet taste. It is used for various purposes by cabinet-makers, and admits of a beautiful varnish: but its principal use is in dyeing red; and though the colour is liable to decay, yet, by mixing with it alum and tartar, it is easily made permanent; there is also made of it, by means of acids, a sort of liquid lake or carmine, for painting in miniature.

Brazil wood has been for many years past a royal monopoly; its exportation, except on account of government, being prohibited under the severest penalties. Owing to the improvident manner in which it has been cut down by the government agents, it is now rarely found within several leagues of the coast. Indeed, we are assured that many of the planters have privately cut down the trees on their estates, and used the timber as fire-wood, that they might not expose themselves to annoyance from the arbitrary and vexatious proceedings of these functionaries. The quantity of Brazil wood imported into this country is but inconsiderable. Its price in the London market, exclusive of the duty (2*l.* per ton), varies from 60*l.* to 80*l.* per ton. — (*Dr. Bancroft in loc. cit. Encyc. Metrop. Modern Traveller*, vol. xxix. p. 87; *Matte Brun*, vol. v. p. 525. Eng. ed. &c.)

BREAD, the principal article in the food of most civilised nations, consists of a paste or dough formed of the flour or meal of different sorts of grain mixed with water, and baked. When stale dough or yeast is added to the fresh dough, to make it swell, it is said to be *leavened*; when nothing of this sort is added, it is said to be *unleavened*.

1. *Historical Sketch of Bread.* — The President de Goguet has endeavoured, with his usual sagacity and learning, to trace the successive steps by which it is probable men were led to discover the art of making bread — (*Origin of Laws*, &c. vol. i. pp. 95—105. Eng. trans.); but nothing positive is known on the subject. It is certain, however, from the statements in the sacred writings, that the use of unleavened bread was common in the days of Abraham — (*Gen.* xviii. 8.); and that leavened bread was used in the time of Moses, for he prohibits eating the Paschal lamb with such bread. — (*Exod.* xii. 15.) The Greeks affirmed that Pan had instructed them in the art of making bread; but they, no doubt, were indebted for this art, as well as for their knowledge of agriculture, to the Egyptians and Phœnicians, who had early settled in their country. The method of grinding corn by hand mills was practised in Egypt and Greece from a very remote epoch; but for a lengthened period the Romans had no other method of making flour, than by beating roasted corn in mortars. The Macedonian war helped to make the Romans acquainted with the arts and refinements of Greece; and Pliny mentions, that public bakers were then, for the first time, established in Rome — (*Hist. Nat. lib.* xviii. c. 11.). The conquests of the Romans diffused, amongst many other useful discoveries, a knowledge of the art of preparing bread, as practised in Rome, through the whole south of Europe.

The use of yeast in the raising of bread seems, however, from a passage of Pliny (*lib.* xviii. c. 7.), to have been practised by the Germans and Gauls before it was practised by the Romans; the latter, like the Greeks, having leavened their bread by intermixing the fresh dough with that which had become stale. The Roman practice seems to have superseded that which was previously in use in France and Spain; for the art of raising bread by an admixture of yeast was not practised in France in modern times, till towards the end of the seventeenth century. It deserves to be mentioned, that though the bread made in this way was decidedly superior to that previously in use, it was declared, by the faculty of medicine in Paris, to be prejudicial to health; and the use of yeast was prohibited under the severest penalties! Luckily, however, the taste of the public concurring with the interest of the bakers, proved too powerful for these absurd regulations,

* Humboldt says he had most frequently found from 15 to 22 nuts in each pericarp; but De Laet, who gave the first and most accurate description of this fruit, says that the pericarp is divided into six compartments, each of which incloses from 8 to 12 nuts. — (See *Humboldt in loc. cit.*)

which fell gradually into disuse; and yeast has long been, almost every where, used in preference to any thing else in the manufacture of bread, to the wholesomeness and excellence of which it has not a little contributed.

The species of bread in common use in a country depends partly on the taste of the inhabitants, but more on the sort of grain suitable for its soil. But the superiority of wheat to all other farinaceous plants in the manufacture of bread is so very great, that wherever it is easily and successfully cultivated, wheaten bread is used, to the nearly total exclusion of most others. Where, however, the soil or climate is less favourable to its growth, rye, oats, &c. are used in its stead. A very great change for the better has, in this respect, taken place in Great Britain within the last century. It is mentioned by Harrison, in his description of England (p. 168.), that in the reign of Henry VIII. the gentry had wheat sufficient for their own tables, but that their *household* and poor neighbours were usually obliged to content themselves with rye, barley, and oats. It appears from the household book of Sir Edward Coke, that, in 1596, rye bread and oatmeal formed a considerable part of the diet of servants, even in great families, in the southern counties. Barley bread is stated in the grant of a monopoly by Charles I., in 1626, to be the usual food of the ordinary sort of people. — (*Sir F. M. Eden on the Poor*, vol. i. p. 561.) At the Revolution, the wheat produced in England and Wales was estimated by Mr. King and Dr. Davenant to amount to 1,750,000 quarters. — (*Davenant's Works*, vol. ii. p. 217.) Mr. Charles Smith, the very well informed author of the *Tracts on the Corn Trade*, originally published in 1758, states, that in his time wheat had become much more generally the food of the common people than it had been in 1689; but he adds (2d ed. p. 182. Lond. 1766.), that notwithstanding this increase, some very intelligent inquirers were of opinion that even then not more than *half* the people of England fed on wheat. Mr. Smith's own estimate, which is very carefully drawn up, is a little higher; for taking the population of England and Wales, in 1760, at 6,000,000, he supposed that 3,750,000 were consumers of wheat; 739,000, of barley; 888,000, of rye; and 623,000, of oats. Mr. Smith further supposed that they individually consumed, the first class, 1 quarter of wheat; the second, 1 quarter and 3 bushels of barley; the third, 1 quarter and 1 bushel of rye; and the fourth, 2 quarters and 7 bushels of oats.

About the middle of last century, hardly any wheat was used in the northern counties of England. In Cumberland, the principal families used only a small quantity about Christmas. The crust of the goose pie, with which almost every table in the county is then supplied, was, at the period referred to, almost uniformly made of barley meal. — (*Eden on the Poor*, vol. i. p. 564.)

Every one knows how inapplicable these statements are to the condition of the people of England at the present time. Wheaten bread is now universally made use of in towns and villages, and almost every where in the country. Barley is no longer used, except in the distilleries and in brewing; oats are employed only in the feeding of horses; and the consumption of rye bread is comparatively inconsiderable. The produce of the wheat crops has been, at the very least, *trebled* since 1760. And if to this immense increase in the supply of wheat, we add the still more extraordinary increase in the supply of butchers' meat—(see art. CATTLE), the fact of a very signal improvement having taken place in the condition of the population, in respect of food, will be obvious.

But great as has been the improvement in the condition of the people of England since 1760, it is but trifling compared to the improvement that has taken place, since the same period, in the condition of the people of Scotland. At the middle of last century, Scotch agriculture was in the most depressed state; the tenants were destitute alike of capital and skill; green crops were almost wholly unknown; and the quantity of wheat that was raised was quite inconsiderable. A field of 8 acres sown with this grain, in the vicinity of Edinburgh, in 1727, was reckoned so great a curiosity that it excited the attention of the whole neighbourhood! — (*Robertson's Rural Recollections*, p. 267.) But even so late as the American war, the wheat raised in the Lothians and Berwickshire did not exceed a third part of what is now grown in them; and taking the whole country at an average, it will be a moderate estimate, to say that the cultivation of wheat has increased in a *tenfold* proportion since 1780. At that period no wheaten bread was to be met with in the country places and villages of Scotland; *oat cakes* and *barley bannocks* being universally made use of. But at present the case is widely different. The upper and also the middle and lower classes in towns and villages use only wheaten bread, and even in farmhouses it is very extensively consumed. There is, at this moment, hardly a village to be met with, however limited its extent, that has not a public baker.

In many parts of England it is the custom for private families to bake their own bread. This is particularly the case in Kent, and in some parts of Lancashire. In 1804, there was not a single public baker in Manchester; and their number is still very limited.

2. *Regulations as to the Manufacture of Bread.* — Owing to the vast importance of

bread, its manufacture has been subjected in most countries to various regulations, some of which have had a beneficial and others an injurious operation.

a. Assize of Bread. — From the year 1266, in the reign of Henry III., down to our own days, it has been customary to regulate the price at which bread should be sold according to the price of wheat or flour at the time. An interference of this sort was supposed to be necessary, to prevent that monopoly on the part of the bakers which it was feared might otherwise take place. But it is needless, perhaps, to say that this apprehension was of the most futile description. The trade of a baker is one that may be easily learned, and it requires no considerable capital to carry it on; so that were those engaged in the business in any particular town to attempt to force up prices to an artificial elevation, the combination would be immediately defeated by the competition of others; and even though this were not the case, the facility with which bread may be baked at home would of itself serve to nullify the efforts of any combination. But the assize regulations were not merely useless; they were in many respects exceedingly injurious: they rendered the price of flour a matter of comparative indifference to the baker; and they obliged the baker who used the finest flour, and made the best bread, to sell at the same rate as those who used inferior flour, and whose bread was decidedly of a worse quality. But these considerations, how obvious soever they may now appear, were for a long time entirely overlooked. According, however, as the use of wheaten bread was extended, it was found to be impracticable to set assizes in small towns and villages; and notwithstanding the fewness of the bakers in such places gave them greater facilities for combining together, the price of bread was almost uniformly lower in them than in places where assizes were set. In consequence, partly of this circumstance, but still more of the increase of intelligence as to such matters, the practice of setting an assize was gradually relinquished in most places; and in 1815 it was expressly abolished, by an act of the legislature (55 Geo. 3. c. 99.), in London and its environs. In other places, though the power to set an assize still subsists, it is seldom acted upon, and has fallen into comparative disuse.

b. Regulations as to the Weight, and Ingredients to be used in making Bread. — According to the assize acts, a sack of flour weighing 280 lbs. is supposed capable of being baked into 80 quartern loaves; one fifth of the loaf being supposed to consist of water and salt, and four fifths of flour. But the number of loaves that may be made from a sack of flour depends entirely on its goodness. Good flour requires more water than bad flour, and old flour than new flour. Sometimes 82, 83, and even 86 loaves have been made from a sack of flour, and sometimes hardly 80.

Under the assize acts, bakers are restricted to bake only three kinds of bread, viz. wheaten, standard wheaten, and household; the first being made of the finest flour, the second of the whole flour mixed, and the third of the coarser flour. The loaves are divided into peck, half-peck, and quartern loaves; the legal weight of each, when baked, being, the peck loaf 17 lbs. 6 oz., the half-peck 8 lbs. 11 oz., and the quartern 4 lbs. 5½ oz. avoirdupois.

Now, however, it is enacted, that within the city of London, and in those places in the country where an assize is not set, it shall be lawful for the bakers to make and sell bread made of wheat, barley, rye, oats, buckwheat, Indian corn, peas, beans, rice, or potatoes, or any of them, along with common salt, pure water, eggs, milk, barn, leaven, potato or other yeast, and *mixed in such proportions as they shall think fit*. — (3 Geo. 4. c. 106. § 2, and 1 & 2 Geo. 4. c. 50. § 2.)

It is also enacted, by the same statutes, that bakers in London, and in the country, that is, in all places 10 miles from the Royal Exchange where an assize is not set, *may make and sell bread of such weight and size as they think fit*, any law or assize to the contrary notwithstanding. But it is at the same time enacted, that such bread shall always be sold by avoirdupois weight of 16 ounces to the pound, and in no other manner, under a penalty for every offence of not more than 40s.; except, however, French or fancy bread, or rolls, which may be sold without previously weighing the same.

Bakers or sellers of bread are bound to have fixed, in some conspicuous part of their shop, a beam and scales, with proper weights for weighing bread; and a person purchasing bread may require it to be weighed in his presence. Bakers and others sending out bread in carts, are to supply them with beams, scales, &c., and to weigh the bread if required, under a penalty of not more than 5*l.* — (3 Geo. 4. c. 106. § 8.)

Bakers, either journeymen or masters, using alum or any other unwholesome ingredient, and convicted on their own confession, or on the oath of one or more witnesses, to forfeit not exceeding 20*l.* and not less than 5*l.* if beyond the environs of London, and not exceeding 10*l.* nor less than 5*l.* if within London or its environs. Justices are allowed to publish the names of offenders. The adulteration of meal or flour is punishable by a like penalty. Loaves made of any other grain than wheat, without the city and its liberties, or beyond 10 miles of the Royal Exchange, to be marked with a large Roman M.; and every person exposing such loaves without such mark shall forfeit not more than 40s. nor less than 10s. for every loaf so exposed. — (1 & 2 Geo. 4. c. 50. § 6.)

Any ingredient or mixture found within the house, mill, stall, shop, &c. of any miller, mealman, or baker, which after due examination shall be adjudged to have been placed there for the purpose of adulteration, shall be forfeited; and the person within whose premises it is found punished, if within the city of London and its environs, by a penalty not exceeding 10*l.* nor less than 40s. for the first offence, 5*l.* for the second offence, and 10*l.* for every subsequent offence. — (3 Geo. 4. c. 106. § 14.) And if without London and its environs, the party in whose house or premises ingredients for adulteration shall be found, shall forfeit for every such offence not less than 5*l.* and not more than 20*l.* — (1 & 2 Geo. 4. c. 5. § 8.)

Bakers in London and its environs are not to sell, or expose to sale, any bread, rolls, or cakes, nor bake or deliver any meat, pudding, pie, tart, or victuals of any sort, on Sundays, except between the hours of nine in the morning and one in the afternoon, under penalty of 10s. for the first offence, 20s. for the second offence, and 40s. for every subsequent offence. — (3 Geo. 4. c. 106. § 16.)

Bakers in the country are prohibited from selling, &c. any bread, &c., or baking or delivering any meat, &c., on Sundays, any time after half past 1 o'clock of the afternoon of that day, or during the time of divine service, under penalty of 5s. for the first offence, 10s. for the second, and 20s. for the third and every subsequent offence. — (59 Geo. 3. c. 36. § 12.)

There are several regulations in the acts now in force with respect to the sale, &c. of bread where an assize is set; but as the practice of setting an assize is nearly relinquished, it seems unnecessary to recapitulate them. The weight of the assize bread has already been mentioned, and the principle on which its price is fixed.

Notwithstanding the prohibition against the use of alum, it is believed to be very generally employed, particularly by the bakers of London. — "In the metropolis," says Dr. Thomson (*Suppl. to Encyc. Brit.*, art. *Baking*), "where the goodness of bread is estimated entirely by its whiteness, it is usual with those bakers who employ flour of an inferior quality, to add as much alum as common salt to the dough; or, in other words, the quantity of salt added is diminished a half, and the deficiency supplied by an equal weight of alum. This improves the look of the bread, rendering it much whiter and firmer."

There are believed to be about 1,700 bakers in London, Westminster, &c. The trade which they carry on is in general but limited, and it is not reckoned a very advantageous line of business.

BREMEN, one of the free Hanseatic cities, situated on the river Weser, about 50 miles from its mouth, in lat. $53^{\circ} 4\frac{3}{4}'$ N., long $8^{\circ} 48'$ E. Population about 46,000. Its situation on the Weser renders Bremen the principal emporium of Hanover, Brunswick, Hesse, and other countries traversed by that river. The charges on the buying, selling, and shipping of goods, are very moderate. The principal exports are linens, grain, oak bark, glass, smalts, hams, hides, rapeseed, beef and pork, rags, wool and woollen goods, wine, &c. The wheat and barley shipped here are mostly very inferior; but the oats are useful common feed; beans are good. The linens are mostly the same as those from Hamburg. The imports consist of coffee, sugar, and other colonial products; tobacco, whale oil, iron, rice, hides, wines, raw cotton, cotton stuffs and yarn, earthenware, brandy, butter, tar, tea, dyewoods, timber, hemp, &c.

Entrance to Bremen. — The entrance to the Weser lies between the Mellum and other sands on the south-western, and the Teglers Plaat, &c. on the north-eastern side. Its course from Bremerlehe to its mouth is nearly S.E. and N.W. It is buoyed throughout. The buoys on the right or starboard side when entering being black and marked with letters, while those on the left or larboard are white and numbered. The first or outer black buoy has a gilt key upon it, and is, therefore, called the *schlüssel* or key buoy; it lies in $10\frac{1}{2}$ fathoms, bearing N.E. 5 miles from Wrangeroog light. This is an intermitting light, having replaced, in 1830, the old coal-fire beacon on the island of Wrangeroog, opposite to the northern extremity of East Friesland. It is, according to the most authentic statements, in lat. $53^{\circ} 47\frac{3}{4}'$ N., long. $7^{\circ} 51' 55''$ E.; is elevated 634 feet above high water mark, being alternately visible and invisible for the space of a minute. A light vessel is moored in the fair-way of the Weser, between the black buoys E and F, and the white buoys 2 and 3. She has two masts: during day, a red flag, with a white cross upon it, is kept flying at the main-mast; and at night she exhibits 7 lantern lights, 28 feet above deck. This vessel is on no account to leave her station, unless compelled by the ice. Large vessels do not now generally ascend further than Bremerlehe, on the east side of the river, about 38 miles below Bremen, where a new and spacious harbour, called "Bremen Haven," has been constructed. But vessels not drawing more than 7 feet water come up to town; and those drawing from 13 to 14 feet may come up to Vegesack, about 13 miles from Bremen. — (See the *Sailing Directions for the North Sea*, published by Mr. Norrie.)

A Statement of the Quantities and Value of the principal Articles of Merchandise imported into Bremen, in the year 1835. — (*Consular Return*).

Description.	Imports.		Description.	Imports.	
	Quantities.	Value.		Quantities.	Value.
Barilla - - - cwts.	5,277	2,216	Raisins - - - cwts.	7,990	7,383
Brandy - - - bhd.	1,284	6,741	Rice - - - do.	33,655	33,924
Butter - - - cwts.	10,377	23,003	Resin - - - do.	3,816	961
Coals - - - lasts	234	842	Rum - - - casks	852	15,720
Coffee - - - lbs.	10,103,000	263,138	Salt - - - lasts	684	2,118
Copper - - - cwts.	1,107	5,700	Saltpetre - - - cwts.	4,670	6,277
Copperas - - - do.	8,268	2,220	Sugar, raw, - - - do.	108,691	215,571
Cotton - - - lbs.	753,700	31,404	—, refined - - - do.	17,931	35,564
Currants - - - cwts.	3,241	6,518	Syrup - - - do.	9,675	8,340
Earthenware - - -	-	6,087	Tallow - - - do.	1,157	1,944
Fustic - - - cwts.	11,607	1,980	Tar - - - brls.	6,449	4,035
Indigo - - - lbs.	20,800	5,190	Tea - - - lbs.	415,860	46,785
Iron - - - tons.	2,817	47,325	Tinplates - - - lbs.	1,886	3,394
Linseed - - - brls.	11,300	22,878	Tobacco, leaf - - - lbs.	24,170,870	478,380
Hides - - - No.	27,100	32,205	—, roll - - - do.	605,634	27,947
Logwood - - - cwts.	12,080	3,252	—, stems - - - do.	4,893,447	55,051
Mahogany - - -	-	3,705	—, segars - No.	1,633,000	3,840
Oil, Greenland - - - brls.	3,400	106,440	Miscellaneous - - -	-	271,647
—, Newfoundland - - - do.	4,500				
—, Norwegian - - - do.	5,760				
—, Archangel - - - do.	600				
—, South Sea - - - do.	22,000				
Pepper - - - lbs.	320,900	5,347	Further imports by water from the small towns situated between Bremen and the mouth of the river	32,553	
Pimento - - - do.	381,360	7,150	Weser - - - - -		
Pitch - - - brls.	501	324			
				Total imports -	1,835,106

Exports. — Linens are one of the most important articles of export from Bremen. They are mostly sold by the piece. The dimensions of the pieces, and their prices, are similar to those of Hamburg, which see. The Westphalia hams are mostly shipped from this port.

Duties. — An export duty of $\frac{1}{2}$ per cent., *ad valorem*, is charged on all merchandise shipped from Bremen.

The import duty is $\frac{2}{3}$ per cent., *ad valorem*, on all articles; having been increased a third per cent. by the ordinance of 1830.

The value of the imports is calculated according to the invoice price, adding thereto the freight and the rate of insurance current in Bremen; the value of the exports is estimated from the invoice price only. Should there be no invoice of imports, it is the duty of the importer to make a correct estimate of the

value upon his oath as a citizen; but the Custom House has power to institute a stricter examination, if the estimate appears too low.

Emigration. — Bremen has become the most considerable port on the Continent for the shipment of emigrants to the United States, and other parts in America. In 1832 the number of emigrants amounted to between 9,000 and 10,000; and their conveyance has become an object of much importance, particularly to the American ship-owners. A large proportion of the emigrants are from Hesse.

Ship-brokers are licensed officers, and give security, to the amount of 2,000 rix-dollars, for the faithful discharge of their duties. These are to engage freights, to sell vessels by auction, to enter vessels, and collect freights. They are not permitted to have partners, to transact any commercial business on their own account, to accept commissions or consignments, to sell or purchase bills of exchange, or to engage in any mercantile concerns.

None but appointed brokers of this class can undertake any of the duties assigned to them. Any person employing a non-appointed broker, is deprived of legal redress against the unauthorised agent by whose conduct he may sustain injury.

Ship-brokers are obliged to keep a register of all vessels coming in or going out, of the names of the captains who employed them, to procure manifests of cargoes, and to attend to the payment of duties and other dues chargeable on vessel or cargo.

The fees allowed to them are, for chartering a vessel in bulk, 18 grotes per grain last; of this the owner pays 12 grotes, and the freighter 6 grotes.

For outward-bound vessels, taking merchandise as it may be offered, 2 per cent. on the freight.

For entering a vessel from sea measuring 50 lasts, 5 rix-dollars; measuring 100 ditto, $7\frac{1}{2}$ rix-dollars; and if she measure above 100 lasts, 10 rix-dollars.

Entry dues are to be paid by the consignees of foreign vessels out of the commission they may charge.

For the collection of freight money, the broker is entitled to receive 1 per cent., but the consignee of a foreign vessel is to pay this sum.

Regulations of the Harbour of Bremen Haven. — All vessels entering the harbour are subject to the superintendence of the harbour-masters, whose directions are to be obeyed by the captains and crews.

No ballast or rubbish is to be thrown overboard, under a penalty of 10 rix-dollars for the first offence, which is increased in case of repetition; the offender, too, is obliged to remove the articles he may have so cast into the harbour.

It is not permitted to keep gunpowder on board, and any which may be in the vessel must be delivered up within two hours after she has reached her berth: non-compliance with this subjects the party to a fine of from 10 to 50 rix-dollars; nor is it permitted to discharge any fire-arms in port.

The use of all fire on board, from sunset to sunrise, is prohibited; the captain, however, may have a light, in a closed lantern, in his cabin.

The crews are not allowed to carry on shore any fire-arms, dirks, or other weapons.

Vessels passing in and out of the drawbridge, or which may remain in the harbour during two months, are subject to the payment of the following rates, viz.: —

			Rr. D. Gr.					Rr. D. Gr.	
Of	300 lasts and upwards	-	-	40 0	Below	60 lasts to 40 lasts	-	-	7 36
Below	300 — to 250 lasts	-	-	35 0	-	40 — to 30 —	-	-	5 0
-	250 — to 200 —	-	-	30 0	If vessels remain longer than two months, they are to pay for every additional month, calculating the entrance on a new month as a full month.				
-	200 — to 150 —	-	-	25 0					
-	150 — to 120 —	-	-	20 0	Vessels of 300 lasts and upwards				
-	120 — to 100 — square-rigged	-	-	17 36					
-	120 — to 100 — galliots, &c.	-	-	15 0	Below	300 — to 250 lasts	-	-	4 36
-	100 — to 80 — square-rigged	-	-	15 0	-	250 — to 200 —	-	-	3 36
-	100 — to 80 — galliots, &c.	-	-	12 36	-	200 — to 100 —	-	-	2 36
-	80 — to 60 — square-rigged	-	-	12 36	-	100 — to 60 —	-	-	1 36
-	80 — to 60 — galliots, &c.	-	-	10 0					

Arrivals. — During the year 1834, 1,006 ships entered the port of Bremen. Of these, 194 were from Hanover; 111 from Great Britain; 103 from the United States; 44 from France; and the remainder from the Netherlands, Russia, South America, Spain, Sweden, &c. The shipping charges at Bremen are particularly low.

Money. — Accounts are kept in thalers, or rix-dollars, of 72 grootes or grotes; the grote being divided into 5 swares. The Bremen rix-dollar current is worth 3s. 2d. sterling; and the par of exchange is 1*l*. sterling = 6 rix-dollars 22 grotes 4 swares.

Weights and Measures. — The commercial pound = 2 marks = 16 ounces = 32 loths = 7,690 English grains. Hence, 100 lbs. of Bremen = 109.8 avoirdupois, or 49.825 kilog. A load of pfundschwer = 300 lbs., but carriers reckon it at 308 lbs. A centner = 116 lbs.; a shippound = $2\frac{1}{2}$ centners, or 290 lbs.; a waage of iron = 120 lbs.; a stone of flax = 20 lbs.; a stone of wool = 10 lbs. A ton of butter great measure = 300 lbs.; and a ton of do. small measure = 220 lbs.

The dry measures are, 4 spints = 1 viertel; 4 viertels = 1 scheffel; 10 scheffels = 1 quart; 4 quarts = 1 last; the last = 80.70 bushels Winchester measure, or 10.087 quarters; that is, 10 quarters and 0.7 bushel. A barrel of salt = $3\frac{1}{2}$ scheffels. A last of coals = 2 chaldrons Newcastle measure.

The liquid measures are, 8 $\frac{1}{2}$ quarts = 1 viertel; 5 viertels = 1 anker; 4 ankers = 1 tierce; 1 $\frac{1}{2}$ tierce = oxhoft; the oxhoft = 58 English wine gallons. Wine is sometimes sold by the ahm of 4 ankers = 37 $\frac{1}{2}$ Eng. wine gallons. A barrel of whale oil = 6 steckan, or 216 lbs. nett = 31 $\frac{1}{2}$ Eng. wine gallons. A ship last of herrings, salt, and coals = 12 barrels.

The Bremen foot = 11.38 Eng. inches: hence, 100 Bremen feet = 94.8 Eng. ditto. The Bremen ell is 2 feet; and 100 ells of Bremen = 63.2 Eng. yards.

Tares. — The usual tares are, on sugar in casks and Brazil chests, 17 per cent.; on Havannah boxes, 70 lbs.; Maryland tobacco, 90 lbs. per hoghead; ditto Virginia and Kentucky, 110 lbs. per hoghead; cotton, round, bales, 4 per cent.; square ditto, 6 per cent.; tea (green), 20 lbs. per quarter chest; ditto (black), 22 lbs. per quarter chest. Most other articles, such as East India indigo, rice, coffee, spices, &c. real tare. — (Drawn up principally from the communications of Bremen merchants; and from the Digest of Customs' Laws printed by order of the American Congress, vol. i. p. 434. &c.)

BRIBE. Any person giving or offering a bribe, recompence, or reward, to any officer of the customs, to induce him to neglect his duty, to forfeit 20*l*. — (3 & 4 Will. 4. c. 53. § 38.)

BRICKS AND TILES, well known articles used in the building and covering of houses. They are made of baked clay and sand. Until last year (1833) an excise duty was charged both on bricks and tiles, their manufacture being, in consequence, placed under surveillance. It is ordered by 17 Geo. 3. c. 42. that all bricks made in England for sale shall be $8\frac{1}{2}$ inches long, $2\frac{1}{2}$ inches thick, and 4 wide; and all pantiles $13\frac{1}{2}$ inches long, $9\frac{1}{2}$ inches wide, and $\frac{1}{2}$ an inch thick; on pain of forfeiting, for bricks or tiles made of less dimensions when burnt, as follows, viz. 20*s*. for every 1,000 of bricks, and 10*s*. for every 1,000 of pantiles, and proportionally for a greater or less number.

It is also provided, that the size of the sieves or screens for sifting or screening sea-coal ashes to be mixed with brick earth in making bricks, shall not exceed $\frac{1}{4}$ of an inch between the meshes. Makers of bricks and tiles must give notice, under a penalty of 100*l.*, to the excise, of their intention to begin the manufacture. Tiles used in draining land were exempted from the duties. But in so far as respects tiles, these regulations are no longer of importance, the duty on them having been abolished in 1833. The revenue derived from it was but trifling. It was, however, very prejudicial to the manufacture, particularly after the repeal of the duty on slates. It were to be wished that the state of the revenue was such as to admit of the repeal of the duty on bricks.

Account of the Rates of Duty on, and Quantities of, the different Species of Bricks produced in England and Wales in 1827, 1828, and 1829.

Species.	Rates of Duty.	Quantity.	Quantity.	Quantity.
		1827.	1828.	1829.
Common -	5 <i>s.</i> 10 <i>d.</i> per 1,000	1,092,447,058	1,068,400,330	1,099,744,701
Large -	10 <i>s.</i> per do.	2,683,046	2,645,425	2,540,360
Polished -	12 <i>s.</i> 10 <i>d.</i> per do.	8,150,750	7,769,075	7,295,366
Large polished -	2 <i>s.</i> 5 <i>d.</i> per 100	98,550	122,810	110,275
	Totals	1,103,379,404	1,078,937,640	1,109,690,702

Account of the Rates of Duty on, and Quantities of, the different Species of Bricks produced in Scotland in 1827, 1828, and 1829.

Species.	Rates of Duty.	Quantity.	Quantity.	Quantity.
		1827.	1828.	1829.
Common -	5 <i>s.</i> 10 <i>d.</i> per 1,000	20,071,337	24,281,032	24,741,582
Large -	10 <i>s.</i> per do.	255,850	406,439	396,187
Polished -	12 <i>s.</i> 10 <i>d.</i> per do.	3,375	1,850	6,522
	Totals	20,330,562	24,689,321	25,144,291

Nett Produce of the Duties on Bricks and Tiles in 1829.

England	-	{ Bricks	£ 319,051 14 5	Scotland	-	{ Bricks	£ 6,714 0 0
		{ Tiles	34,830 7 5			{ Tiles	1,922 12 0

Total nett amount of revenue from bricks and tiles in Great Britain, 362,518*l.* 13*s.* 10*d.*

There were, in 1830, 5,369 brick and tile manufacturers in England and Wales, and 104 in Scotland.*

The entire duties on bricks and tiles are drawn back upon exportation. Sufficient security must be given before their shipment, that they shall be shipped and exported, and not relanded in Great Britain. (24 Geo. 3. sess. 2. c. 24. § 16.)

If bricks or tiles shipped for drawback be relanded, the bricks or tiles so relanded shall, over and above the penalty in the bond, be forfeited. — (§ 17.)

Return of the Number of Tiles made in the Year 1830, in Great Britain; stating the Number of each Kind, and the Rate of Duty charged per Thousand on each; also, the Gross Amount of Duty for the Year, and Amount paid for Drawback on Tiles exported; distinguishing each Country, and the Number of Tiles exported.

	Plain.	Rate of Duty.	Pan or Ridge.	Rate of Duty.	Small Paving.	Rate of Duty.	Large Paving.	Rate of Duty.	All other.	Rate of Duty.	Gross Amount of Duty.
		<i>s.</i> <i>d.</i>		<i>s.</i> <i>d.</i>		<i>s.</i> <i>d.</i>		<i>s.</i> <i>d.</i>		<i>s.</i> <i>d.</i>	£ <i>s.</i> <i>d.</i>
England	41,707,915	5 8 £1000	20,603,450	12 10 £1000	3,972,507	2 5 £100	1,036,300	4 10 £100	399,675	4 10 £1000	32,438 19 5
Scotland	3,250	—	2,638,942	—	57,330	—	19,370	—	1,750	—	1,810 15 0
Gt. Britain	41,711,165	—	23,242,392	—	4,029,837	—	1,055,670	—	401,425	—	34,249 14 5
Number of Tiles exported.											
	Plain.		Pan or Ridge.		Small Paving.		Large Paving.		All other.		Amount of Drawback.
											£ <i>s.</i> <i>d.</i>
England	—	17,000	—	734,742	—	126,909	—	143,073	—	1,424	975 9 5
Scotland	—	—	—	52,000	—	7,900	—	750	—	—	44 14 6
Great Britain	—	17,000	—	786,742	—	134,809	—	143,823	—	1,424	1,020 3 11

Note. — Bricks and tiles made in Ireland are not subject to excise duty.

BRIMSTONE. See SULPHUR.

BRISTLES (Fr. *Soies*; Ger. *Borsten*; Du. *Borstels*; It. *Setole*; Sp. *Cerdas*, *Setas*; Pol. *Szezczyny*; Rus. *Schtschetina*; Lat. *Setæ*), the strong glossy hairs growing on the back of the hog and the wild boar. These are very extensively used by brushmakers, shoemakers, saddlers, &c., and form a considerable article of import. Russia is the great mart for bristles; those of the Ukraine being held in the highest estimation. Of the total quantity imported in 1831, amounting to 2,070,306 lbs., Russia furnished 1,867,096

lbs., and Prussia (Königsberg) 136,721 lbs. At an average of the 3 years ending with 1831, the entries for home consumption amounted to 1,789,801 lbs. a year. The duty, which varies from $2\frac{1}{2}d.$ to $3\frac{1}{2}d.$ a pound, produced, in 1832, 25,613*l.* 2*s.* 10*d.* nett.

BROCADE (*Du. Brocade*; *Fr. Brocade*; *Ger. Brokat*; *It. Broccato*; *Rus. Partscha*; *Sp. Brocado*), a stuff made of silk variegated with gold and silver.

BROKERS, persons employed as middlemen to transact business or negotiate bargains between different merchants or individuals. They are sometimes licensed by public authority, and sometimes not.

Brokers are divided into different classes; as bill or exchange brokers, stockbrokers, ship and insurance brokers, pawnbrokers, and brokers simply so called, or those who sell or appraise household furniture distrained for rent. Exclusive, too, of the classes now mentioned, the brokers who negotiate sales of produce between different merchants usually confine themselves to some one department or line of business; and by attending to it exclusively, they acquire a more intimate knowledge of its various details, and of the credit of those engaged in it, than could be looked for on the part of a general merchant; and are consequently able, for the most part, to buy on cheaper and to sell on dearer terms than those less familiar with the business. It is to these circumstances—to a sense of the advantages to be derived from using their intervention in the transacting of business—that the extensive employment of brokers in London and all other large commercial cities is wholly to be ascribed.

The number of brokers in London is unlimited; but by the statute 8 & 9 Will. 3. c. 20. they are to be licensed by the lord mayor and aldermen, under such restrictions and limitations as they may think fit to enact. By the 57 Geo. 3. c. 60., brokers acting without being duly admitted are made liable in a penalty of 100*l.* The fee on admission is fixed by the same act at 5*l.*; and there is, besides, an annual payment also of 5*l.*

The following are some of the regulations established by the mayor and aldermen pursuant to the act of Will. 3.:—That every person shall, upon his admission, take an oath truly and faithfully to execute and perform the office of broker between party and party, in all things pertaining to the duty of the said office, without fraud or collusion, to the best and utmost of his skill and knowledge;—that he shall in all cases reveal the name of his principal; and neither deal in goods on his own account, nor barter and sell again, nor make any gain in goods beyond the usual brokerage; and that he shall regularly register all the contracts, &c. into which he enters.

Brokers grant a bond under a penalty of 500*l.* for the faithful performance of the duties sworn to in the oath of admission.

A medal is delivered to the broker, with his name engraved thereon, which he may produce, if required, as evidence of his qualification.

Twelve persons professing the Jewish religion are permitted to act as brokers within the city, under the same regulations, and receive the silver medal accordingly. This medal is transferable; and is sold generally at from 800*l.* to 1,500*l.*, exclusive of the expense of transfer, which is uncertain. Upon the decease of any of the holders of the medal without its having been transferred, the appointment falls to the lord mayor for the time being; and for it the sum of 1,500*l.* has not unfrequently been given.—(*Montefiore's Com. Dict. art. Brokers.*)

If goods in the city of London be sold by a broker, to be paid for by a bill of exchange, the vendor has a right, *within a reasonable time*, if he be not satisfied with the sufficiency of the purchaser, to annul the contract, provided he intimate his dissent as soon as he has an opportunity of inquiring into the solvency of the purchaser. In a case of this sort (*Hodgson v. Davies*, 2 Camp. N. P. C. 536.), Lord Ellenborough was, at first, rather inclined to think that the contract concluded by a broker must be absolute, unless his authority were limited by writing, of which the purchaser had notice. But the special jury said, that “unless the name of the purchaser has been previously communicated to the seller, if the payment is to be by bill, the seller is always understood to reserve to himself the power of disapproving of the sufficiency of the purchaser, and annulling the contract.” Lord Ellenborough allowed that this usage was reasonable and valid. But he clearly thought that the rejection must be intimated as soon as the seller has had time to inquire into the solvency of the purchaser. The jury found, in the case in question, that five days was not too long a period for making the necessary inquiries.

Brokers, Bill,—propose and conclude bargains between merchants and others in matters of bills and exchange. They make it their business to know the state of the exchange, and the circumstances likely to elevate or depress it. They sell bills for those *drawing* on foreign countries, and buy bills for those *remitting* to them: and, from their knowledge of the mutual wants of the one class as compared with those of the other, a few of the principal brokers are able to fix the rate of exchange at a fair average, which it would not be possible to do if the merchants directly transacted with each other. Their charge as brokerage is 2*s.* per cent.

“Those,” says Mr. Windham Beawes, “who exercise the function of bill brokers,

ought to be men of honour and capable of their business; and the more so, as both the credit and fortune of those who employ them may, in some measure, be said to be in their hands; and, therefore, they should avoid babbling, and be prudent in their office, which consists in one sole point, that is, *to hear all and say nothing*; so that they ought never to speak of the negotiations transacted by means of their intervention, or relate any ill report which they may have heard against a drawer, nor offer his bills to those who have spread it."

Brokers, Stock,—are employed to buy and sell stock in the public funds, or in the funds of joint stock companies. Their business is regulated by certain acts of parliament, by which, among other things, it is enacted, that contracts in the nature of wagers, or contracts apparently framed for the sale or purchase of stock, but really intended only to enable the parties to speculate on contingent fluctuations of the market, without any stock being actually sold, shall be void, and those engaging in them subjected to a penalty of 500*l*.—(7 *Geo. 2. c. 8.*, made perpetual by 10 *Geo. 2. c. 8.*) And by the same act, any one contracting to sell stock of which he is not actually possessed, or to which he is not entitled, forfeits 500*l*. Brokers not keeping a book in which all contracts are regularly inserted, are liable in a penalty of 50*l*. for each omission; half to the king, and half to those who sue for it. The charge for brokerage on all public funds, except Exchequer bills and India bonds, is 2*s. 6d.* per cent.; on these it is 1*s.* per cent. No transaction with respect to the purchase and sale of stock in the public funds can be concluded except by the intervention of a licensed broker, unless by the parties themselves.

Brokers, Ship and Insurance.—The chief employment of this class of brokers is in the buying and selling of ships, in procuring cargoes on freight, and adjusting the terms of charterparties, settling with the master for his salary and disbursements, &c. Their charge as ship brokers is about 2 per cent. on the gross receipts. When they act as insurance brokers, they charge 5 per cent. on the premium, exclusive of a discount allowed them on settling with the underwriter. The merchant looks to the broker for the regularity of the contract, and a proper selection of underwriters. To him also the underwriters look for a fair and candid disclosure of all material circumstances affecting the risk, and for payment of their premiums. From the importance of their employment, ship and insurance brokers ought to be, and indeed generally are, persons of respectability and honour, in whom full confidence may be reposed. A ship broker is not within the various acts for the regulation and admission of brokers.—(*Gibbons v. Rule*, C. P. 27th of June, 1827.)

Brokers, Custom-house.—It is enacted by the 3 & 4 Will. 4. c. 52., that no person shall be authorised to act as an agent for transacting business at the Custom-house in the port of London, relative to the entry or clearance of any ship, &c., unless authorised by licence of the commissioners of customs, who are to require bond with one surety for 1,000*l.*, for the faithful conduct of such person and his clerks. This regulation does not, however, apply to the clerk or servant of any person or persons transacting business at the Custom-house on his or their account. The commissioners may extend this regulation to other ports.—§§ 144. & 148.

Brokers, Pawn. See PAWNBROKERS.

Brokers, simply so called, in their character of appraisers and sellers of goods distrained for rent, are regulated by 57 Geo. 3. c. 93., which enacts, that no *such person* making any distress for rent, where the sum due does not exceed 20*l.*, shall take more than the following sums; viz.

	£	s.	d.
For levying	-	0	3 0
For men keeping possession, per day	-	0	2 0
Advertisements, if any	-	0	10 0
Catalogues, sale, commission, &c. in the pound on the nett produce	-	0	1 0
Stamp duty, lawful amount.			

Appraisements, whether by one broker or more, 6*d.* per pound on the value of the goods, under a penalty of treble the amount of the money unlawfully taken, with costs, to be recovered summarily before a justice of the peace.

In France, the brokers who deal in money, exchange, merchandise, insurance, and stock, are called *agents de change*, and their number, at Paris, is limited to *sixty*. The company of *agents de change* is directed by a chamber of syndics (*chambre syndicale*) chosen annually by the company. They are severally obliged to give bonds to the amount of 125,000 fr. for the prevention of abuses. They are also obliged to keep books; are restricted to a charge of from $\frac{1}{8}$ to $\frac{1}{4}$ per cent.; and are interdicted from carrying on, or having any interest in, any commercial or banking operations.—(See *Code de Commerce*, § 74. &c.; and art. BORDEAUX, in this Dictionary.)

In the United States, brokers are not licensed, nor do they give bonds.

BROKERAGE, the commission, or percentage, paid to brokers on the sale or purchase of bills, funds, goods, &c.—(See FACTORAGE.)

BRONZE (Ger. *Stückgut*, *Stückmetall*; Du. *Stückgoed*; It. *Bronzo*; Sp. *Metal de Canones*; Lat. *Metallum tormentorum*), “a mixed metal, consisting chiefly of copper, with a small proportion of tin, and sometimes other metals. It is used for casting statues, cannon, bells, and other articles, in all of which the proportions of the ingredients vary.”—(*Ure*.)

BROOMS (Ger. *Besen*; Fr. *Balais*; It. *Scope*, *Granate*; Sp. *Escobas*; Rus. *Metlii*) are principally made of birch or heath. Vast quantities are manufactured in Southwark, for the supply of the London market.

BRUSHES (Ger. *Bürsten*; Fr. *Brosses*; It. *Setole*, *Spazzole*; Sp. *Brozas*, *Cepillos*, *Escobillas*; Rus. *Schtschetki*), well-known implements, made of bristles, and manufactured of various forms.

BUBBLES, a familiar name applied generally to fraudulent or unsubstantial commercial projects, which hold out hopes of rapid gain, for the purpose of enriching the projectors at the expense of sanguine and ignorant adventurers; and particularly used to designate those projects, the funds for which are raised by the sale of shares or subscription to a transferable stock. In consequence of the mischief produced by the gambling in transferable shares of bubble companies at the time of the South Sea project, 1719 and 1720, the stat. 6 Geo. 1. c. 18., reciting that several undertakings or projects had been contrived and practised, which “manifestly tended to the common grievance, prejudice, and inconvenience of great numbers of his Majesty’s subjects in their trade and commerce,” and describing, among other practices of the time, the ordinary mode of raising money by shares and subscriptions to a pretended transferable stock, enacted, that the undertakings and attempts so described, and public subscriptions, assignments, and transfers for furthering them, and particularly the raising or pretending to raise transferable stocks without authority of charter or act of parliament, should be deemed illegal and void, and prohibited them under severe penalties. Some decisions limited the operation of, and finally the stat. 6 Geo. 4. c. 91. altogether repealed, these enactments and prohibitions. The projectors of bubbles, therefore, are now punishable only when they can be deemed guilty of frauds or conspiracies at common law; and there is no other check on the adventurers than the loss and troublesome liabilities under the law of partnership, in which participation in these projects often involves them.

BUCKRAM (Fr. *Bougran*; Ger. *Schettre*, *Steife Leinwand*; It. *Tela collata o gommata*; Rus. *Kleanka*; Sp. *Bucaran*), a sort of coarse cloth made of hemp, gummed, calendered, and dyed several colours.

BUCKWHEAT (Fr. *Blé Sarrazin*, *Blé noir*; Ger. *Buchweizen*, *Heidekorn*; It. *Grano Saraceno*, *Faggina*, *Fraina*; Sp. *Trigo Saraceno*, *Trigo negro*; Pol. *Tatarca*, *Gryka*, *Pohanca*; Rus. *Gretscha*; Lat. *Fagopyrum*) is principally cultivated, in order that it may be cut when young and green, and employed as fodder for cattle; when allowed to ripen, the grain is usually employed to feed pigeons and poultry. When ripe it is of a deep yellow colour, the seeds bearing a great resemblance to beech-mast: it will grow on the poorest soils. Buckwheat has been cultivated in this country from the latter part of the sixteenth century. Its native country is unknown, but supposed to be Asia. Beckmann has a very learned dissertation on its introduction and early culture in Europe.—(See *Hist. of Invent.* vol. i. art. *Buckwheat*.) The average quantity of buckwheat imported, is about 10,000 quarters. The duty is the same as on barley.—(See CORN LAWS.)

BUENOS AYRES, a city of South America, on the south side of the La Plata, about 200 miles from its junction with the sea, in lat. $34^{\circ} 36\frac{1}{2}'$ S., long. $58^{\circ} 22'$ W. Population very differently estimated; but said (*Bulletin des Sciences Géographiques*, vol. xx. p. 152.) to amount to 81,000. The La Plata is one of the largest rivers of the world, traversing a vast extent of country, of which it is the great outlet. Unluckily, however, it is of very difficult navigation, being shallow, infested with rocks and sand-banks, and exposed to sudden and violent gusts of wind. There is no harbour at Buenos Ayres, or none worthy of the name. Ships can only come within 2 or 3 leagues of the town: there they unload their goods into boats; from which they are received at the landing places into carts that convey them to the town, which is about $\frac{1}{4}$ of a league distant. Ships that want careening repair to the bay of Barragon, a kind of port about 10 leagues to the S. E. of the city; and there also the outward bound ships wait for their cargoes. All the timber used in the construction of houses, and in the building and repairing of vessels, comes down the river from Paraguay in rafts. The principal articles of export consist of hides and tallow, of which vast quantities are sent to England, the United States, Holland, Germany, &c.; besides these, there are exported bullion and vicuuna wool from Peru, copper from Chili, salt beef, nutria skins, &c. The imports principally consist of cotton and woollen goods from England, hardware and earthenware from ditto, linens from Germany, flour from the United States, spices, wines, salt fish, machinery, furniture, &c.: the finest tobacco, sugars, wax, &c. are brought from the interior; as is Paraguay tea, an article in considerable

demand in South America. The inland trade carried on between Buenos Ayres, and Peru, and Chili, is very considerable; and its trade by sea with foreign countries is daily becoming of more importance.

During the year 1832, there were exported from Buenos Ayres, dry hides, 877,132; ditto salted, 48,378; horse hides, 40,076; jerked beef, 105,780 quintals; horns, 2,049,017; tips, 101,851; wool, 33,052 arrobas; hair, 31,257 ditto; nutria skins, 14,562 dozen, &c. The trade from this country to Buenos Ayres is confounded in our Custom-house accounts with that to Monte Video, under the general name of the States of the Rio de la Plata; but by far the largest share belongs to Buenos Ayres. In 1831, we imported from these states, exclusive of bullion, of which no account is kept, 429,966 nutria skins—(see NUTRIA), 146,008 cwt. hides, 2,470 cwt. tallow, 12,244 lbs. sheep's wool, &c. The declared value of the articles of British produce and manufacture exported to these states during the same year, was 339,870*l.*; of which cottons, woollens, hardware, and linens made more than three fourths. In 1828, 64 British ships, of the burden of 12,746 tons, entered the port; the total number of foreign vessels that annually enter it being from 300 to 400. The commerce of Buenos Ayres will no doubt continue to increase according as the vast countries situated on the La Plata, now in a great degree unoccupied, are settled.

Monies, Weights, Measures, &c. same as those of Spain; for which, see CADIZ.

BUFF (Ger. *Büffel*, *Büffelhäute*; Fr. *Buffle*, *Peau de buffles*, et *Peaux passées en buffles*; It. *Bufalo*, *Cujo di bufalo*), a sort of leather prepared from the skin of the buffalo, dressed with oil, after the manner of chamois. The skin of elks, oxen, and other like animals, when prepared after the same manner as that of the buffalo, is likewise called *buff*. It is used in making sword-belts and other articles, where great thickness and firmness are required.

BUGLES, small glass beads of different colours. They are in considerable demand in Africa, to which they are mostly exported.

BULLION, uncoined gold and silver in the mass. See **GOLD** and **SILVER**.

BUOYS, pieces of wood, cork, or some light substance, moored and floating on the water. Those of wood are sometimes solid, and sometimes hollow, like a cask, and strongly hooped; they are made of various shapes and sizes; and are either private or public.

Subjoined is an

Account specifying the Buoys and Beacons under the Control of the Trinity House, Deptford Strond, with the Rates of Charge on account of the same on British and Foreign Ships, and the Produce of the Rates in, each of the Three Years ending with 1832.—(*Parl. Paper*, No. 315. Sess. 1833.)

	Rates of Charge.			Amounts collected.		
	Coasters.	British and Foreign privileged Vessels Oversea, per Ton.	Foreign Vessels not privileged Oversea, per Ton.	1830.	1831.	1832.
For the buoys and beacons in the channels leading to the river Thames and port of London, including loadsmanage and primage, also including the dues formerly returned under the head of Trinity House duties from strangers' ships.	In the port of London the following rates are payable for the inward passage only; viz.— The rates vary from 1 penny to 1 farthing per ton, according to the description of the vessels' cargoes, and the places from whence they arrive. These dues are also received at the ports of Gravesend, Sheerness, Rochester, Faversham, Leigh, Maldon, Colchester, Ipswich, Woodbridge, Harwich, and Aldborough, at which they are payable for the inward passage only. The rate on foreign vessels not privileged, is 2 pence per ton, but in other respects the rates are determined by the ancient usage of the respective places, and are generally one half the amount of those in the port of London.			£ s. d.	£ s. d.	£ s. d.
		1 penny -	2 pence -	8,623 7 5	9,313 16 5½	8,449 16 9½
Buoys off Yarmouth	½ farthing per ton.	½ farthing	½ farthing	1,806 10 2½	1,835 11 4½	1,802 8 1½
Buoys and beacons in the river Tees	4 pence per vessel under 40 tons, 6 pence on all others.			462 7 8	452 17 2	465 7 6
Exeter buoys	Stone boats, 5 shillings per annum.	1 penny -	2 pence -	305 14 0	296 5 10	350 19 7
Conway buoys	3 farthings per ton, each and every time of passing.			48 18 2½	49 2 11½	45 8 4½
Carmarthen buoys	3 farth. per ton, each time of passing.			110 12 9½	105 14 11½	107 7 3
Aberdovey buoys	1 halfpenny per ton.	1 penny -	1 penny -	- - -	31 14 10½	40 9 2
Total				£ 11,357 10 3½	12,085 3 7½	11,261 16 9½

Trinity House, London, 9th of March, 1833.

(Errors excepted.)

J. HERBERT, Secretary.

Private Buoys are so called from their belonging to private individuals. They are principally employed to mark the place of the ship's anchor, being fastened to it by a

rope or chain, so that the men who go in the boat to weigh it may readily find out where it is.

By the 1 & 2 Geo. 4. c. 75. § 11. it is enacted, that if any person or persons shall wilfully cut away, cast adrift, remove, alter, deface, sink, or destroy, or in any way injure or conceal, any buoy, buoy-rope, or mark belonging to any ship or vessel, or which may be attached to any anchor or cable belonging to any ship or vessel, whether in distress or otherwise, such person or persons so offending shall upon conviction be adjudged guilty of felony, and shall be liable to be transported for any term not exceeding 7 years, or to be imprisoned for any number of years, at the discretion of the court.

Public Buoys, being intended for the public service, cannot be placed, altered, or removed, except by competent authority. They are generally of a pretty large size; and are firmly moored by chains or cables to rocks, large stones, anchors, &c. By floating on the surface of the water, they serve at once to mark the channels through which it is safe to steer, and to point out dangers to be avoided, such as sunken rocks, shoals, wrecks of vessels, &c. The places in, and the purposes for, which buoys are exhibited, are always specified in good charts: and as the leading buoys are generally of a peculiar figure or colour, which is also indicated in the chart, the navigator, as soon as he recognises them, shapes his course accordingly. Hence the great importance of having buoys properly placed, and of their being carefully marked in charts.

The 6 Geo. 4. c. 125. § 91. enacts, that every person who shall ride by, make fast to, remove, or wilfully run down or run foul of any vessel placed to exhibit lights, or any buoy or beacon belonging to the corporation of the Trinity House of Deptford Strond, or to any other corporation having authority to place such vessel, buoy, or beacon, shall, besides making good all damage occasioned thereby, forfeit, for every such offence, any sum not exceeding 50*l.* nor less than 10*l.*

BURDEN of a ship. See **TONNAGE**.

BURGUNDY. See **WINE**.

BURGUNDY PITCH, a resin, the produce of the *Pinus Abies*, or spruce fir. It is obtained by making incisions in the bark down to the wood, whence it flows thickly and languidly, immediately concreting into flakes that adhere firmly to the tree. These being taken off are melted in boiling water, and strained through coarse cloths. It is of a close consistence, rather soft, has a reddish brown colour, and a not unpleasant smell; it is very adhesive. The greatest quantity is collected in the neighbourhood of Neufchâtel, whence it is brought to us packed in casks. A fictitious sort is made in England, and found in the shops under the title of *common Burgundy pitch*; it may be distinguished by its friability, want of viscosity and of the odour which characterises the genuine sort.

A species of Burgundy pitch exudes spontaneously from the Norway spruce fir. This, which undergoes no preparation, is the *resin* or *thus* of the old London Pharmacopœias. It is imported in the form of tears or small masses, packed in casks, each containing from 1 to 2 cwt. It fetches about half the price of that which is strained. — (*Gray's Supplement to the Pharmacopœias, Thomson's Dispensatory.*)

BUSHEL, a measure of capacity for dry goods, as grain, fruit, dry pulse, &c., containing 4 pecks, or 8 gallons, or $\frac{1}{8}$ of a quarter.

The Winchester bushel contains 2150·42 cubic inches, while the Imperial bushel contains 2218·192. Hence, to convert Winchester bushels into Imperial, multiply by the fraction $\frac{2150\cdot42}{2218\cdot192}$ or ·969447, or approximately deduct $\frac{1}{30}$ th, and $\frac{1}{200}$ th; and if great accuracy be required, $\frac{1}{2000}$, and $\frac{1}{20100}$ more. To convert prices per Winchester bushel into prices per Imperial bushel, multiply by the fraction $\frac{2218\cdot192}{2150\cdot42}$, or 1·0315157.

By the 5 Geo. 4. c. 74. § 7. the bushel shall be the standard measure of capacity for *coals, culm, lime, fish, potatoes, or fruit*, and all other goods and things commonly sold by heaped measure. The bushel shall contain 80 lbs. avoirdupois of distilled water, being made round, with a plain and even bottom, and being 19½ inches from outside to outside. Sections 7. and 8. direct the mode in which the bushel shall be used for heaped measure. — (See **WEIGHTS AND MEASURES**.)

The standard measure of capacity, by this act, as well for liquids as for dry goods not measured by heaped measure, shall be the *gallon*, containing 10 lbs. avoirdupois weight of distilled water weighed in air at the temperature of 62° of Fahrenheit's thermometer, the barometer being at 30 inches; and such measure shall be the Imperial standard gallon (containing 277·274 cubic inches); and all measures shall be taken in parts or multiples, or certain proportions, of the said Imperial standard gallon; and the quart shall be the fourth part, and the pint shall be an eighth of such standard gallon; and 2 such gallons shall be a peck, and 8 such gallons shall be a bushel, and 8 such bushels a quarter of corn or other dry goods not measured by heaped measure.

BUSHIRE, or **ABUSHIRE**, a sea-port town of Persia, in the province of Fars, on the north-east coast of the Persian Gulf, in lat. 29° N., long. 50° 50' E. Population uncertain, but estimated by Major Wilson at from 15,000 to 20,000. Bushire is situated at the northern extremity of a sandy peninsula, to the north and east of which is the bay. There is a convenient anchorage for large ships due west from the town, 3 or 4 miles distant, in from 25 to 28 feet water; but ships of 300 tons burden or thereby lie in the inner roads, to the north, about 6 miles from shore; the anchorage is pretty good; but during violent north-westerly gales, they are sometimes obliged to cut their cables

and bear up for Karak, a small island about 15 leagues W. N. W. of Bushire. The water immediately to the east of the town is deep, but the passage to it is obstructed by a bar, which cannot be passed by vessels drawing more than 8 or 9 feet water, except at spring tides, when there is a rise of from 8 to 10 feet. The variation in 1811 was $4^{\circ} 43'$ W. — (*Chart of the Persian Gulf*, by Captain Ritchie, &c.) The climate here, as in all the other ports of the Persian Gulf, is extremely hot, particularly in June, July, and August. The unhealthy season is in the fall of the year.

Trade, &c. — Bushire has a good deal of trade, particularly with Calcutta, Bombay, and Madras. Its merchants supply almost all Persia with Indian commodities; as, also, with a good many of those brought from Europe. Of the imports from India, indigo, sugar, sugar candy, and spices are the most important; the steel of India is preferred in Persia to every other, and is made into excellent sabres: tin is brought from Banca; and coffee is principally supplied by Mocha and other ports on the Arabian Gulf. English cotton goods, notwithstanding the admitted inferiority of our red dyes, — a colour in great esteem in Persia, — have already gone far to supersede those that were formerly brought from Hindostan; and the demand for them is rapidly extending, and is susceptible of an almost indefinite increase. Besides those imported at Bushire, a good many are introduced through Bussorah, and some through Turkey and Russia; the latter by way of the Black Sea, the former of Smyrna and Constantinople. Hitherto, indeed, a considerable part of the cottons imported through the last mentioned channels have been supplied by Switzerland and Germany, — their fabrics having been, in some respects, better fitted than ours for the Turkish and Persian markets; but they seem to have lost this advantage, as our exports of cottons to Turkey are now rapidly increasing. Woollen goods, cutlery, watches, &c., sent to India from England, are thence exported to Bushire. Imitation shawls, of the proper size and pattern, are said to meet with a fair sale. The exports principally consist of raw silk, Kerman wool, Kerman and Cashmere shawls, carpets, horses, silk goods, dried fruits, wine, grain, copper, turquoises, asafetida, gall-nuts, pearls, and other articles of minor importance. Turkey annually supplies Persia with a very considerable amount of bullion, most part of which is sent to India.

Of the Persian exports, raw silk is the most important. It is produced to some extent in every province; but Gheelan and Mazunderan are those which are most celebrated for its growth. In the former, about 900,000 lbs. are annually raised. Russia is a large customer for this article. Dried fruits and dates are sent in considerable quantities to India. Horses are largely exported to India both by sea and land; they serve for mounting our Indian cavalry, and for supplying the large private demand that always obtains in Hindostan for this noble animal. Though neither so swift nor so beautiful as those of Arabia, the Persian horses are large, more powerful, and, all things considered, better for cavalry. They are capable of supporting an extraordinary degree of fatigue. Wine of Shiraz enjoys a degree of celebrity, to which, judging from the few samples we have seen, it seems but ill entitled. Mr. Fraser says that it is made in so careless a manner, that, in choosing it, not more than 1 bottle in 4 or 5 can be made use of. Persian tobacco and yellow dye berries are highly esteemed: the former enters to a considerable extent into the trade to Turkey as well as to India; the berries bring a very high price in our markets, but the imports hitherto have been inconsiderable. Turquoises, asafetida, and various sorts of drugs, rose water, with other minor articles, form part of the exports. Sheep's and goats' wool is also exported. The best is that of Kerman. The down furnished by the goats of this province is almost as fine as that of the Thibet or shawl goats. Cotton is extensively produced in Persia; the Russians carry away some, but the greater part is used in the country. Grain is sent to Muscat, but not in large quantities. The pearl trade is now principally centered at Muscat. The imports of copper into Calcutta from Bushire, Bussorah, and other ports of the Persian Gulf, during the 7 years ending with 1827-28, were valued at about 30,000*l.* a year. This copper is principally the produce of the Persian mines, mixed, however, with some Russian copper from Georgia. Of manufactured articles, the principal are carpets of the most beautiful fabric; shawls, partly native, and partly brought from Cashmere; velvets, silk goods, gold and silver brocades, and a few other articles. The trade between Persia and Russia by the Caspian Sea is very considerable. Most part of the paper used in the former is supplied by the latter. The furs of Russia find a ready market in Persia; but it is a fact worth mentioning, that Persian merchants have recently been seen at the Leipsic fairs, carrying gold thither for American furs! — (*Urquhart on the Resources of Turkey*, p. 155.) The Russian provinces on the Caspian derive their supplies of indigo from Persia by way of Bushire.

The official returns show that the total value of the entire trade, imports as well as exports, carried on between British India and the Persian Gulf, at an average of the 7 years ending with 1828, was (taking the rupee at 2*s.*) 1,337,163*l.* a year. Of this amount, Calcutta participated to the extent of 519,684*l.*, Madras of 54,981*l.*, and Bombay of 722,497*l.* This, however, includes the trade to Muscat and Bussorah, as well as to Bushire, and we have no means of discriminating the separate amount of each.

It appears, indeed, from an account in the same paper whence these statements are taken, that of 24 ships belonging to the Persian Gulf that arrived at Bombay during the 7 years referred to, 23 belonged to Muscat, and only 7 to Bushire. But it must not be supposed that the trade to these places is in this proportion, inasmuch as most of the Arabian ships trading to Bussorah belong to Muscat. It may, however, be fairly presumed, that the arrivals of Gulf ships at Calcutta and Madras would be in about the same proportion as those at Bombay; but the destination of the British ships trading to the Gulf not being given, and it being customary for most ships to visit both Bushire and Bussorah, it is impossible to say whether the value of the trade to the former, as compared with that to the latter and Muscat, corresponds with the number of ships they respectively send to India.

Water at Bushire is excessively bad and dear; but excellent water, and in great abundance, may be had at Karak. The anchorage at this island is safe at all times; and ships may lie close to the beach. Sir John Malcolm suggested, that the permanent possession of Karak would be an object of considerable importance; and we are rather inclined to agree with him. It is of no value to the Persians, and there seems little doubt that they would be glad to cede it for a trifling consideration. Its possession would not only enable us to command the navigation of the Persian Gulf: but it would form a depôt where goods destined for Bushire, Bussorah, &c. might be kept in perfect safety, and in a situation the most convenient, being readily accessible to all sorts of Arabian vessels. A taste for British cottons and woollens is now forming in all the vast countries watered by the Euphrates and the Tigris, or which derive their supplies from the emporia erected on their banks: and it is of the greatest consequence that nothing be omitted that may serve to facilitate the diffusion of this taste, and the means of gratifying it.

Money.—Accounts are kept in toman of 50 abasses, or 100 mamoodis. The toman is a Persian gold coin, containing, according to the report of the Bombay mint, from 71.5 to 67 gr. pure metal, being consequently equal to from 12s. 7½d. to 11s. 11d. sterling. The toman of Bussorah is worth about 36s.; and that of Gombroon about 24s. These, with Persian and foreign silver coins of all denominations, are found at Bushire; but the rates of the foreign coins are perpetually varying, and the weight of the native coins is also subject to frequent changes.

Weights and Measures.—Gold and silver are weighed by the miscal of 2 dwt. 23 7-12 gr., or 3 dwt. very nearly.

The commercial weights vary according to the commodities sold, and the places where they are used. The maund tabree weighs 6½ lbs. avoirdupois at the Custom-house, but only 6¼ lbs. at the bazaar. This weight is used by dealers in sugar, coffee, copper, and all sorts of drugs. The maund copra is 7½ lbs. at the Custom-house, and from 7¼ to 7½ lbs. at the bazaar. Dealers in rice and other articles of provision use this weight. The maund shaw is double the maund tabree, or 13½ lbs.

Pearls are weighed by the abbas = 2.25 gr. Troy.

There are various sorts of guz's or cubits. One called the royal guz = 37½ Eng. inches; the common guz is two thirds of the former, or 25 inches.

The Persian league or parasang is 1-20th of a degree of the equator, and should, therefore, be equal to 3 miles 3 furlongs and 25 poles English.

The artaba, or principal corn measure, is equivalent to about 2 Winchester quarters.

For further particulars, see *Niebuhr, Voyage en Arabie*, tome ii. p. 75.; *Kinneir's Memoir of the Persian Empire*, p. 70.; *Fraser's Travels on the Shores of the Caspian*, Appen. pp. 352–384.; *Part. Paper*, No. 735. — 11. Sess. 1832. pp. 632–638.; *Kelly's Oriental Metrology*; *Thornton's East Indian Calculator*, &c.

BUSS, a small sea-vessel, used by us and the Dutch in the herring fishery, commonly from 50 to 60 tons burden, and sometimes more. A buss has two small sheds or cabins; one at the prow, and the other at the stern: that at the prow serves for a kitchen.—(See **FISHERY**.)

BUSSORAH, or **BASRAH**, a city of Arabia, on the western bank of the Shat-el-Arab (the name given to the river formed by the junction of the Tigris and the Euphrates), above 70 miles from its mouth, lat. 30° 30' N., long. 47° 32' E. Population about 60,000, consisting of Arabs, Turks, Persians, Armenians, Jews, &c. The houses and streets are mean and filthy. There is a vast area within the walls, occupied principally by gardens and plantations of date trees, and intersected by canals, on which are numerous small craft.

The bar at the mouth of the Shat-el-Arab has only about 12 feet water, but the channel within is deep, so that ships of 500 tons burden, provided they cross the bar at the springs, may without difficulty ascend the river as far as the city; and both its grand branches may be navigated to a great distance by smaller vessels. Bussorah is the principal inlet on the east, through which Indian and other Eastern products find their way into the Turkish empire. Its commerce is, therefore, even at present, pretty considerable; and were the rich and extensive countries traversed by the Tigris and the Euphrates occupied by a civilised and industrious people, it would be very great. Its imports from India and Europe are similar to those at **BUSHIRE** (which see); from Persia it imports shawls, pearls from Bahrein, &c., and coffee from Mocha. At an average, 6 or 8 British ships arrive in the course of the year from India; but the principal part of the trade is carried on in Arabian bottoms, the merchants of Muscat being the owners of some of the finest ships that are to be met with in the Indian seas. Its exports are principally bullion, pearls, dates, copper, raw silk, horses, gall nuts, and drugs. Captain Hamilton mentions, that in the early part of last century, the exports of dates from Bussorah exceeded 10,000 tons a year.—(*New Account of the East Indies*, vol. i. p. 78.) The commerce with the interior is conducted by means of caravans to Aleppo and Bagdad; but it might be carried on to much more advantage by means of steam-boats. It has been proposed to forward mails from India by steam by the Shat-el-Arab and the Euphrates to Bir, thence by land to Scanderoon, and again by steam to Gibraltar and England.

Money.—All sorts of coins circulate here, but their values are constantly fluctuating. Accounts are kept in *mamoodies* of 10 *danims*, or 100 *floose*; 100 *mamoodies* make a *toman*, which may be valued at about 15 sicca rupees, or 36s. sterling.

Weights and Measures.—Gold and silver are weighed by the *chêki* of 100 *miscals*, or 7,200 Eng. grains.

The commercial weights are the *maund atteree*, the *maund sofy* or *sesse*, and the *oke of Bagdad*. 1 *vakia* = 19 oz. avoirdupois; $\frac{2}{3}$ *vakias* = 1 oke of Bagdad = $47\frac{1}{2}$ oz. avoird.; 1 maund atteree = 28 lbs. 8 oz. avoird.; 1 maund sofy = 90 lbs. 4 oz. avoird.; 1 *cutra* of indigo = 138 lbs. 15 oz. avoird.

These are the weights used by the Europeans settled at Bussorah; those used by the Arabians differ a little from the above, and frequently also among themselves, — a circumstance to which the merchant must pay particular attention.

The long measures are the Aleppo yard for silks and woollens = 2 feet 2-4 inches; the Hadded do. for cottons and linens = 2 feet 10-2 inches; the Bagdad do. for all purposes = 2 feet 7-6 inches.

For further details as to the commerce of Bussorah, see *Kinneir's Memoir on the Persian Empire*, p. 283.; the art. BUSHIRE in this Dictionary; *Kelly's Oriental Metrology*; *Thornton's East Indian Calculator*, p. 424. Niebuhr has given a plan of Bussorah, *Voyage en Arabie*, tome ii. p. 170.

BUTLERAGE. See **PRISAGE**.

BUTT, a vessel or measure for wine, containing 2 hogsheads, or 126 wine gallons.

BUTTER (Da. *Smúr*; Du. *Boter*; Fr. *Beurre*; Ger. *Butter*; It. *Burro*, *Butiro*; Lat. *Butyrum*; Pol. *Masło*; Port. *Manteiga*; Rus. *Masslo Korowe*; Sp. *Manteica*; Sw. *Smör*), as every one knows, is a fat, unctuous, and, in temperate climates, a pretty firm substance, obtained from milk, or rather from cream, by the process of churning.

The various circumstances attending the introduction and use of butter in antiquity have been investigated by Beckmann with great learning and industry. The conclusion at which he arrives is, "that butter was not used either by the Greeks or Romans in cooking or the preparation of food, nor was it brought upon their tables by way of dessert, as is every where customary at present. We never find it mentioned by Galen and others as a food, though they have spoken of it as applicable to other purposes. No notice is taken of it by Apicius; nor is there any thing said of it in that respect by the authors who treat of agriculture, though they have given us very particular information with respect to milk, cheese, and oil. This, as has been remarked by others, may be easily accounted for, by the ancients having accustomed themselves to the use of good oil; and in the like manner butter is very little employed at present in Italy, Spain, Portugal, and the southern parts of France." — (*History of Inventions*, vol. ii. p. 413. Eng. ed.)

Butter is very extensively used in this and most other northern countries; that of England and Holland is reckoned the best. In London, the butter of Epping and Cambridge is in the highest repute; the cows which produce the former, feed during summer in the shrubby pastures of Epping Forest; and the leaves of the trees, and numerous wild plants which there abound, are supposed to improve the flavour of the butter. It is brought to market in rolls from one to two feet long, weighing a pound each. The Cambridgeshire butter is produced from cows that feed one part of the year on chalky uplands, and the other on rich meadows or fens: it is made up into long rolls like the Epping butter, and generally salted or cured before being brought to market; the London dealers, having washed it, and wrought the salt out of it, frequently sell it for Epping butter.

The butter of Suffolk and Yorkshire is often sold for that of Cambridgeshire, to which it is little inferior. The butter of Somersetshire is thought to equal that of Epping: it is brought to market in dishes containing half a pound each; out of which it is taken, washed, and put into different forms, by the dealers of Bath and Bristol. The butter of Gloucestershire and Oxfordshire is very good; it is made up in half-pound packs or prints, packed up in square baskets, and sent to the London market by wagon. The butter of the mountains of Wales and Scotland, and the moors, commons, and heaths of England, is of excellent quality when it is properly managed; and, though not equal in quantity, it often is confessedly superior, to that produced by the richest meadows. — (*London's Ency. of Agriculture*.)

Considerable quantities of butter are made in Ireland, and it forms a prominent article in the exports of that country: generally, it is very inferior to that of Britain; but this is a consequence rather of the want of cleanliness and attention, than of any inferiority in the milk. Some of the best Irish butter brought to London, after being washed and repacked, is sold as Dorsetshire and Cambridge butter.

The salt butter of Holland is superior to that of every other country; large quantities of it are annually exported. It forms about three fourths of all the foreign butter we import.

The production and consumption of butter in Great Britain is very great. The consumption in the Metropolis may, it is believed, be averaged at about one half pound per week for each individual, being at the rate of 26 lbs. a year; and supposing the population to amount to 1,450,000, the total annual consumption would, on this hypothesis, be 37,700,000 lbs., or 16,830 tons: but to this may be added 4,000 tons, for the butter required for the victualling of ships and other purposes; making the total consumption, in round numbers, 21,000 tons, or 47,040,000 lbs., which at 10d. per lb. would be worth 1,960,000*l*.

The average produce per cow of the butter dairies is estimated by Mr. Marshall at 168 lbs. a year; so that, supposing we are nearly right in the above estimates, about 280,000 cows will be required to produce an adequate supply of butter for the London market.

The consumption of butter in London has sometimes been estimated at 50,000 tons; which, according to Mr. Marshall's statement, of the accuracy of which no doubt can be entertained, would require for its supply upwards of 666,000 cows! Further commentary on such a statement would be superfluous.

An Account of the Total Quantity (in Hundred Weights) of Butter imported into Great Britain from Foreign Countries and Ireland, in each Year, from 5th of January, 1801, to 5th of January, 1832; distinguishing the Quantity from Ireland, from the Isles of Jersey, Guernsey, and Man, from Holland and the Netherlands, and from all other Foreign Countries; and stating the Rate and Amount of Duty in each Year paid thereon.

Years.	Quantities of Butter Imported into Great Britain from Ireland.	Quantities of Butter imported into Great Britain from all Parts (except Ireland).					Amount of Duty received in Great Britain on Foreign Butter.		Rates of Duty on Foreign Butter	
		From the Isles of Jersey, Guernsey, Alderney, and Man.	From Holland and the Netherlands.	From Germany and other Foreign Countries.	Total from all Parts, except Ireland.					
	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.	£	s.	d.	s.	d.
1801	186,821	339	71,206	43,583	115,130	86	4	7	2	9 $\frac{1}{2}$ cwt., and 3 <i>l.</i> $\frac{1}{2}$ centum ad valorem.
1802	254,248	99	84,100	8,819	93,018	-	-	-	2	9 $\frac{1}{2}$ cwt. and 3 <i>l.</i> 12 <i>s.</i> $\frac{1}{2}$ centum ad valorem (from 12th of May).
1803	246,388	26	53,682	50,411	104,120	3	11	11	3	6 $\frac{1}{2}$ $\frac{1}{2}$ cwt. (from 5th of July)
1804	196,037	59	100,685	25,989	126,734	960	10	5	3	11 $\frac{1}{2}$ $\frac{1}{2}$ cwt. (from 1st of June)
1805	242,441	56	64,616	32,169	96,843	4	10	2	4	0 $\frac{45}{100}$ $\frac{1}{2}$ cwt. (from 5th of April)
1806	261,911	143	66,544	18,968	85,657	244	12	4	4	3 $\frac{61}{100}$ $\frac{1}{2}$ cwt. (from 10th of May)
1807	314,386	61	68,315	18,970	87,346	2	12	1	-	-
1808	312,408	46	73,727	5,816	79,590	0	0	6	-	-
1809	317,676	36	44,061	32,185	76,283	0	19	0	4	4 $\frac{1}{2}$ cwt. (from 5th of July)
1810	311,551	611	5,956	26,676	33,244	-	-	-	-	-
1811	353,791	359	-	2,451	2,810	-	-	-	-	-
1812	311,475	27	22,415	3,451	25,894	196	4	4	-	-
1813	351,832	-	-	-	-	-	-	-	5	1 $\frac{1}{2}$ $\frac{1}{2}$ cwt. (from 15th of April)
1814	315,421	1,864	98,560	17,373	115,798	7,397	13	8	-	-
1815	320,655	944	106,885	17,470	125,300	32,301	10	8	-	-
1816	280,586	327	61,753	2,062	64,143	48,737	11	5	£1	1 $\frac{1}{2}$ cwt. (from 5th of April)
1817	305,662	258	20,279	152	20,690	20,540	10	4	-	-
1818	352,538	1,917	66,232	15,544	83,694	83,550	10	1	-	-
1819	429,614	1,256	62,498	2,295	66,050	65,836	16	4	-	-
1820	457,730	275	65,986	2,295	68,557	68,578	15	9	-	-
1821	413,088	190	99,345	16,291	115,827	115,980	12	4	-	-
1822	377,651	291	108,501	9,627	118,420	118,263	13	10	-	-
1823	466,834	387	101,549	20,394	122,331	122,164	14	10	-	-
1824	431,174	305	132,093	28,255	160,654	160,854	10	2	-	-
1825	425,670	394	160,048	118,975	279,418	263,861	19	6	-	-
1826	† - -	131	136,779	59,288	196,200	202,130	8	8	-	-
1827	- - -	566	142,658	68,117	211,141	209,427	1	3	-	-
1828	- - -	493	145,647	55,532	201,673	195,850	7	9	-	-
1829	- - -	445	116,233	31,485	148,164	147,997	4	1	-	-
1830	- - -	585	77,025	31,222	108,854	102,881	15	11	-	-
1831	- - -	622	80,900	42,147	123,670	121,336	12	6	-	-
1832	- - -	331	92,409	38,460	131,202	128,330	9	8	-	-

N. B. — We have omitted *qrs.* and *lbs.* from this account; but they are allowed for in the column of totals.

Custom House, London, 5th of October, 1833.

The average contract prices of the butter furnished to Greenwich Hospital from 1730 to 1832, have been as follows: —

Years.	Prices per lb.	Years.	Prices per lb.	Years.	Prices per lb.	Years.	Prices per lb.
	s. d.		s. d.		s. d.		s. d.
1730	0 5	1795	0 8 $\frac{1}{2}$	1813	1 3	1823	0 7 $\frac{1}{2}$
1740	0 5	1800	0 11 $\frac{1}{2}$	1814	1 2	1824	0 8 $\frac{1}{2}$
1750	0 5 $\frac{1}{2}$	1805	0 11 $\frac{1}{2}$	1815	1 2	1825	0 10 $\frac{1}{2}$
1755	0 5 $\frac{1}{2}$	1806	0 11 $\frac{1}{2}$	1816	0 9 $\frac{1}{2}$	1826	0 9 $\frac{1}{2}$
1760	0 5 $\frac{1}{2}$	1807	1 0 $\frac{1}{2}$	1817	0 8 $\frac{1}{2}$	1827	0 8 $\frac{1}{2}$
1765	0 5 $\frac{1}{2}$	1808	1 0 $\frac{1}{2}$	1818	0 11	1828	0 8 $\frac{1}{2}$
1770	0 6 $\frac{1}{2}$	1809	1 1	1819	0 11	1829	0 8
1775	0 6 $\frac{1}{2}$	1810	1 1 $\frac{1}{2}$	1820	0 9 $\frac{1}{2}$	1830	0 6 $\frac{1}{2}$
1780	0 6 $\frac{1}{2}$	1811	1 2 $\frac{1}{2}$	1821	0 8 $\frac{1}{2}$	1831	0 9 $\frac{1}{2}$
1785	0 6 $\frac{1}{2}$	1812	1 3 $\frac{1}{2}$	1822	0 7 $\frac{1}{2}$	1832	0 8 $\frac{1}{2}$
1790	0 6 $\frac{1}{2}$						

(See art. PRICES.)

In order to obviate the practice of fraud in the weighing and packing of butter, different statutes have been passed, particularly the 36 Geo. 3. c. 86., and 38 Geo. 3. c. 73., the principal regulations of which are subjoined. It is very doubtful, however, whether they have been productive of any good effect. It might be proper, perhaps, to order the weight of the butter, exclusive of the vessel, and the dairyman's or seller's name, to be branded on the inside and outside of each vessel; but most of the other regula-

* Butter imported in British shipping, or in shipping of states in amity with his Majesty, was admitted free of duty under the authority of Orders in Council, by virtue of the act 39 Geo. 3. c. 87., from 12th of July, 1799, continued by subsequent acts until 6 months after the ratification of the definitive treaty of peace, and further continued, by Order in Council, until 25th of September, 1814.

† No account can be furnished of the quantities of butter imported from Ireland for the years subsequent to 1825, the records of the trade between Great Britain and Ireland having been discontinued, in consequence of the regulations adopted for the purpose of giving effect to the law which placed the intercourse between the two countries on the footing of a coasting traffic.

tions, especially those as to the thickness of the staves, and the weight of the vessels, seem to be at once vexatious and useless.

Every cooper or other person who shall make any vessel for the packing of butter, shall make the same of good well-seasoned timber, tight and not leaky, and shall groove in the heads and bottoms thereof; and every vessel made for the packing of butter shall be a tub, firkin, or half-firkin, and no other.

Every tub shall weigh of itself, including the top and bottom, not less than 11 lbs. nor more than 15 lbs. avoirdupois; and neither the top nor the bottom of any such tub shall exceed in any part five eighths of an inch in thickness.

Every firkin shall weigh at least 7 lbs. including the top and the bottom, which shall not exceed four eighths of an inch thick in any part.

Half-firkins to weigh not less than 4 lbs. nor more than 6 lbs. including the top and the bottom, which shall not exceed the thickness of three eighths of an inch in any part; upon pain that the cooper or every other person making any such vessel, in any respect contrary to the preceding directions, shall forfeit every such vessel and 10s.

Every cooper, &c. shall brand every cask or vessel before going out of his possession, on the outside, with his name, in legible and permanent letters, under penalty of 10s, together with the exact weight or tare thereof.

Every dairyman, farmer, or seller of butter, or other person packing the same for sale, shall pack it in vessels made and marked as aforesaid, and in no other, and shall properly soak and season every such vessel; and on the inside, and on the top on the outside, shall brand his name at length, in permanent and legible letters; and shall also, with an iron, brand on the top on the outside, and on the bouge or body of every such cask, the true weight or tare of every such vessel, when it shall have been soaked and seasoned; and also shall brand his name at length, on the bouge or body of every such vessel, across two different staves at least, and shall distinctly, and at length, imprint his Christian and surname upon the top of the butter in such vessel when filled, on pain of forfeiting 5*l*. for every default thereof.

Every tub of butter shall contain, exclusive of the tare, of good and merchantable butter, 84 lbs.; every firkin 56 lbs.; every half-firkin 28 lbs.; and no old or corrupt butter shall be mixed, or packed in and vessel whatever, with any butter that is new and sound; nor shall any butter made of whey be packed or mixed with butter made of cream, but the respective sorts shall be packed separately, and the whole vessel shall, throughout, be of one sort and goodness; and no butter shall be salted with any great salt but all butter shall be salted with small salt; nor shall more salt be intermixed with the butter than is needful for its preservation, under penalty of 5*l*. for offending against any of these regulations.

No change, alteration, fraud, or deceit, shall be practised by any dealers or packers of butter, either with respect to the vessel or the butter so packed, whether in respect to quantity or otherwise, under a penalty of 30*l*. to be imposed on every person engaged in the offence.

Every cheesemonger, dealer in butter, or other person, who shall sell any tubs, firkins, or half-firkins of butter, shall deliver, in every such cask or vessel respectively, the full quantity appointed by this act, or, in default thereof, shall be liable to make satisfaction to the person who shall buy the same for what shall be wanting, according to the price for which it was sold, and shall be liable to an action for recovery of the same, with full costs of suit.

No cheesemonger, dealer in butter, &c. shall repack for sale any butter, under penalty of 5*l*. for every tub, firkin, or half-firkin, so repacked.

Nothing in this act shall extend to make any cheesemonger, dealer in butter, or other person, liable to any penalties for using any of the tubs, firkins, or half-firkins, after the British butter used in such vessels shall have been taken thereout, for the repacking for sale of any foreign butter, who shall, before he so repack such foreign butter, entirely cut or efface the several names of the original dairyman, farmer, or seller of butter, from every such vessel, leaving the name and tare of the cooper, and the tare of the original dairyman, farmer, or seller, thereon; and, after the names are so effaced, shall, with an iron, brand his Christian and surname, and the words *foreign butter*, upon the bouge of every such vessel, across two staves at least, to denote that such butter is foreign butter.

Persons counterfeiting or forging any such names or marks, shall for every such offence forfeit 40*l*.

Penalties not exceeding 5*l*. to be determined by one justice, upon the evidence of one witness, and the whole shall go to the informer.

Penalties above 5*l*. to be recovered by action of debt, or information, in the courts at Westminster, and the whole to the informer.

Nothing to extend to the packing of butter in any pot or vessel which shall not be capable of containing more than 14 lbs.

Previously to 1826, no butter could be sold in any public market in Ireland, or exported from it, without being previously examined and branded by a public inspector; but compliance with this regulation is no longer compulsory, but is left to the discretion of the parties.

It is enacted by statute 4 Will. 3. c. 7, that every warehouse-keeper, weigher, searcher, or shipper of butter and cheese, shall receive all butter and cheese that shall be brought to him for the London cheesemongers, and ship the same without undue preference; and shall have for his pains 2*s*. 6*d*. for every load; and if he shall make default, he shall, on conviction before one justice, on oath of one witness, or confession, forfeit for every firkin of butter 10*s*., and for every weigh of cheese 5*s*., half for the use of the poor, and half to the informer.

And every such person shall keep a book of entry of receiving and shipping the goods, on pain of 2*s*. 6*d*. for every firkin of butter and weigh of cheese.

The master of a ship refusing to take in butter or cheese before he is full laden (except it be a cheesemonger's own ship sent for his own goods) shall forfeit for every firkin of butter refused 5*s*., and for every weigh of cheese 2*s*. 6*d*.

This act does not extend to any warehouse in Cheshire or Lancashire.

Butter made in hot countries is generally liquid. In India it is denominated *ghee*, and is mostly prepared from the milk of buffaloes; it is usually conveyed in dippers, or bottles made of hide, each of which contains from 10 to 40 gallons. Ghee is an article of considerable commercial importance in many parts of India.

The Arabs are the greatest consumers of butter in the world. Burckhardt tells us, that it is a common practice among all classes to drink every morning a coffee cup full of melted butter or ghee! and they use it in an infinite variety of other ways. The taste for it is universal; and the poorest individuals will expend half their daily income that they may have butter for dinner, and butter in the morning. Large quantities are annually shipped from Cosseir, Souakin, and Massouah, on the west coast of the Red Sea, for Djidda and other Arabian ports. — (*Burckhardt's Travels in Nubia*, p. 440.; *Travels in Arabia*, vol. i. p. 52.)

BUTTONS (Du. *Knoopen*; Fr. *Bouton*; Ger. *Knöpfe*; It. *Bottoni*; Rus. *Pogon-wizii*; Sp. *Botones*) are well known articles, serving to fasten clothes, &c. They are manufactured of an endless variety of materials and forms.

It might have been supposed, that the manufacture of such an article as this would have been left to be carried on according to the views and interests of those concerned, individuals being allowed to select any sort of button they pleased. Such, however, has not been the case; and various statutes have been passed, pointing out the kind of buttons to be worn, and the way in which they are to be made! Most of these regulations have luckily fallen into disuse, but they still occupy a place in the statute book, and may be enforced. The following are amongst the more prominent of these regulations:—

No person shall make, sell, or set upon any clothes, or wearing garments whatsoever, any buttons made of cloth, serge, druggat, frieze, camblet, or any other stuff of which clothes or wearing garments are made, or any buttons made of wood only, and turned in imitation of other buttons, on pain of forfeiting 40s. per dozen for all such buttons. — (4 Geo. 1. c. 7.)

No tailor shall set on any buttons, or button-holes, of serge, druggat, &c., under penalty of 40s. for every dozen of buttons or button-holes so made or set on.

No person shall use or wear, on any clothes, garments, or apparel whatsoever, except velvet, any buttons or button-holes made of or bound with cloth, serge, druggat, frieze, camblet, or other stuffs whereof clothes or woollen garments are usually made, on penalty of forfeiting 40s. per dozen, under a similar penalty. — (7 Geo. 1. c. 22.)

To prevent the frauds which it is alleged had taken place in the manufacture of gilt and plated buttons, an act, 36 Geo. 3. c. 6., was passed, which regulates what shall be deemed gilt and what plated buttons; and imposes penalties on those who order as well as on those who make any buttons with the words "gilt" or "plated" marked upon them, except they be gilt and plated as the act directs. Inasmuch as this statute goes to obviate a fraud, it is, perhaps, expedient; but no apology can be made for the regulations previously alluded to, which are at once vexatious and absurd.

The importation of buttons from abroad was prohibited in the reign of Charles II. But the 6 Geo. 4. c. 107. § 52. repealed this prohibition, and they may now be imported, for home consumption, on paying an *ad valorem* duty.

C.

CABBAGE, a biennial plant (*Brassica* Lin.), of which there are many varieties. It is too well known to require any particular description; it is extensively cultivated in the vicinity of London. Sour crout, or properly *sauer kraut*, is a very favourite dish in Germany; it consists of a fermented mass of salted cabbage.

CABLES are strong ropes or chains, principally used in the anchoring or mooring of ships.

1. *Rope Cables* are, in Europe, principally manufactured of hemp; but in the East they are very frequently made of *coir*, or the fibrous part of the coco nut, and in some places, particularly on the Red Sea, of the coating of the branches of the date-tree. Hemp cables are formed of three principal strands, every strand of three ropes, and every rope of three twists. The twists have more or fewer threads according to the greater or less thickness of the cable. All vessels have ready for service three cables, which are usually designated the *sheet* cable, the *best bower* cable, and the *small bower* cable; but besides these, most ships have some spare cables. The ordinary length of a cable is from 100 to 120 fathoms. The following are the existing regulations as to the manufacture of hemp cables and cordage:—

No person shall make or sell any cordage for shipping in which any hemp is used, called short chucking, half clean, whale line, or other toppings, codilla, or any damaged hemp, on pain of forfeiting the same, and also treble the value thereof.

Cables, hawsers, or ropes, made of materials not prohibited by this act, and whose quality shall be inferior to clean Petersburg hemp, shall be deemed inferior cordage, and the same shall be distinguished by marking on the tally, *staple* or *inferior*. Manufacturers making default herein forfeit for every hundred weight of cordage, 10s.

Manufacturers are to affix their names and manufactory to new cordage before sold, under the like forfeiture; and putting a false name is a forfeiture of 20l.

Persons making cables of old and overworn stuff, containing above 7 inches in compass, shall forfeit four times the value.

Vessels belonging to British subjects, having on board foreign-made cordage, are to make entry thereof, on entering into any British port, on penalty of 20s. for every hundred weight. But this is not to extend to cordage brought from the East Indies, nor to materials at present used by any vessels built abroad before this act. — (25 Geo. 3. c. 56.)

2. *Iron Cables*. — The application of strong iron chains or cables to the purposes of navigation is a late and an important discovery, for which we are indebted to Captain Samuel Brown, R.N. It is singular, indeed, that this application should not have been made at a much earlier period. On rocky bottoms, or where coral is abundant, a hempen cable speedily chafes, and is often quite destroyed in a few months, or perhaps days. A striking instance of this occurred in the voyage of discovery under the orders of M. Bougainville, who lost *six* anchors in the space of nine days, and narrowly escaped shipwreck; a result, says that able seaman, which would not have happened, "*si nous eussions été munis des quelques chaînes de fer. C'est une précaution que ne doivent jamais oublier tous les navigateurs destinés à de pareils voyages.*" — (*Voyage autour du Monde*, p. 207. 4to ed.) The work from which this extract is taken was published in 1771; and yet it was not till nearly *forty* years after, that any attempt was made practically to profit by so judicious a suggestion. The difficulties in the way of importing hemp from 1808 to 1814, and its consequent high price, gave the first great stimulus to the manufacture of iron cables.

Iron cables are constructed in different ways — (see *Encyc. Metrop.*); but they are uniformly tried by a machine, which strains them by a force greater than the absolute

strength of the hempen cable they are intended to replace. By this means the risk of accident from defective links is effectually obviated; and there are exceedingly few instances in which an iron cable has broken at sea. Their great weight also contributes to their strength, inasmuch as the impulse of the ship is checked before the cable is brought nearly to a straight line, or that the strain approaches to a maximum. Bolts and shackles are provided at every fathom or two fathoms, by striking out which the ship may, if necessary, be detached from her anchors with less difficulty than a hempen cable can be cut.

Even in their most defective form, iron cables are a great deal stronger than those of hemp; and as to durability, no sort of comparison can be made. No wonder, therefore, that they should be rapidly superseding the latter; which are now almost wholly laid aside in the navy; and, to a great extent, also, in the merchant service.

CACAO, or, as it is commonly, but incorrectly, written in this country, *Cocoa* (Fr. and Sp. *Cacao*; Ger. *Kakao*), the seed, or nuts, of the cacao tree (*Theobroma cacao*), growing in the West Indies, and in many parts of South America. It is said, by Mr. Bryan Edwards, to bear some resemblance, both in size and shape, to a young *blackheart cherry*. The nuts are contained in pods, much like a cucumber, that proceed immediately from all parts of the body and larger branches; each pod contains from 20 to 30 nuts, of the size of large almonds, very compactly set. The shell of the nut is of a dark brown colour, brittle, and thin; the kernel is, both internally and externally, brownish, divided into several unequal portions, adhering together, but separating without much difficulty; it has a light agreeable smell, and an unctuous, bitterish, rather rough and peculiar, but not ungrateful taste. The nuts should be chosen full, plump, and shining, without any mustiness, and not worm-eaten. They yield, by expression, a great deal of oil; but they are cultivated only that they may be employed in the preparation of the excellent beverage cacao, and the manufacture of chocolate, of which they form the principal ingredient. The finest cacao is said to be that of Socomusco. The principal importations are, however, derived from the Caraccas and Guayaquil, particularly the former. The price of the cacao of the Caraccas is, also, at an average, from 30 to 40 per cent. higher than that of Guayaquil.

M. Humboldt estimated the consumption of cacao in Europe, in 1806, at 23,000,000 lbs., of which from 6,000,000 to 9,000,000 were supposed to be consumed in Spain. The production of cacao had been languishing in the Caraccas for several years previously to the commencement of the disturbances in South America; and latterly the cultivation of one or other of the great staples of cotton, sugar, and coffee, seems to have been every where gaining the ascendancy. — (*Humboldt, Pers. Narrative*, vol. iv. pp. 236—247. Eng. trans.)

Duties. — Very little cacao is consumed in England; a result which we are inclined to ascribe to the oppressiveness of the duties with which it has hitherto been loaded, and not to its being unsuitable to the public taste. It is now many years since Mr. Bryan Edwards declared that the ruin of the cacao plantations, with which Jamaica once abounded, was the effect of “the heavy hand of ministerial exaction.” — (*Hist. of West Indies*, vol. ii. p. 363.) And, unaccountable as it may seem, this pressure was not materially abated till 1832, when the duties on cacao from a British plantation were reduced from 56s. to 18s. 8d. a cwt. Foreign cacao is still subject to the oppressive duty of 56s. a cwt. The entries of cacao for home consumption, at an average of the 3 years ending with 1831, were 440,578 lbs. a year. In 1832, the entries were 502,817 lbs.; and there can be little doubt that the reduction in the rate of duty will occasion a considerable increase of consumption. Exclusive of the above, 470,000 lbs. of cacao were taken off in 1832 for the use of the navy; this, not being liable to the duty, was entirely foreign. The high discriminating duty on the latter is the greatest defect in the new arrangements. Had the duty on foreign cacao been fixed at 28s. per cwt., it is pretty certain that a good deal of it would have been taken for consumption. Even on this footing, there would have been a discriminating duty of no less than 50 per cent. in favour of British cacao; and, unless our object be to exclude the foreign article altogether, this is surely an ample preference. The duties on cacao produced, in 1832, 12,224. 12s. British cacao is worth, at present (August, 1833), from 64s. to 76s. a cwt. in bond.

Cacao nut husks and shells are allowed to be imported under a duty of 9s. 4d. a cwt. None of them are imported into Great Britain; but, in 1832, 336,551 lbs. were imported into Ireland. They are brought not only from the West Indies, but from Gibraltar and other places, being the refuse of the chocolate manufactories carried on in them.

Cacao cannot be entered as being the produce of some British possession in America, or of the Mauritius, until the master of the ship by which it is imported delivers to the collector or comptroller a *certificate*, and makes oath that the goods are the produce of such places. — (3 & 4 Will. 4. c. 52. § 37.) Neither shall they be deemed to be the produce of such places, unless imported direct from thence. — (7 Geo. 4. c. 43.) Permits are no longer required for the removal of cacao. — (9 Geo. 4. c. 44. § 5.)

CADIZ, the principal commercial city and sea-port of Spain. It is situated on its south-western coast, on the rocky and elevated extremity of a narrow, low peninsula, or tongue of land, projecting from the Isla de Leon, N. N. W. about $4\frac{1}{2}$ nautical miles. It is surrounded on all sides, except the south, where it joins the land, by the sea, and is very strongly fortified. Population from 60,000 to 70,000. It is well built, and has, at a distance, a very striking appearance. The tower or lighthouse of St. Sebastian stands on the western side of the city, being, according to Tofiño, in lat. $36^{\circ} 31' 7''$ N. long. $6^{\circ} 18' 52''$ W. It is a most conspicuous object to vessels approaching from the Atlantic. The light, which is 172 feet high, is of great brilliancy, revolves once a minute, and in fair weather may be seen more than 6 leagues off.

Bay of Cadiz. — The entrance to this noble basin lies between the city and the town and promontory of Rota, bearing N. W. by N., distant about $1\frac{1}{2}$ league. The bay is of very great extent, affording, in most places, good anchorage. The port is on the eastern side of the city, where a mole of considerable dimensions has been constructed; but the water is not sufficiently deep to allow large vessels to approach nearer than within about $\frac{3}{4}$ of a mile, where they anchor in from 5 to 7 fathoms. The rocks called the Cochinos, the Puercas, and the Diamante, lie to the north of the city in the entrance to the bay; the first two at about 3.5ths of a mile distant, and the Diamante at rather more than $\frac{1}{4}$ mile from the city. Vessels may enter between the Puercas and the Diamante; but none, except those not drawing more than 15 feet water, and well acquainted with the channel, ought to attempt entering between the Cochinos and Puercas and the city. The town of St. Mary's, on the opposite side of the bay, is famous for being the depot of the wines of Xeres. The outer bay, or that of Cadiz properly so called, is separated from the inner bay by the promontory having at its extremity the castle of Matagorda, which approaches within about $\frac{2}{3}$ of a mile of the Puntales castle on the Isla de Leon. Within the inner bay is the famous arsenal of the Caraccas, the town of San Carlos, the canal of Trocadero, &c. At spring tides the water in the bay rises 10 or 11 feet, but at neaps the rise does not exceed 6 feet. — (For further particulars see the excellent *Chart of the Bay of Cadiz*, by Tofiño; *Malham's Naval Gazetteer*; and *Purdy's Sailing Directions for the Bay of Biscay*, &c.)

History, Trade, &c. — Cadiz is a very ancient city, having been founded by the Phœnicians about 1,200 years before the Christian era. The temple, which they erected in it in honour of Hercules was one of the most celebrated in antiquity — (*Sainte Croix, Des Anciennes Colonies*, p. 14.; *Pomp. Mela*, lib. iii. cap. 6.) Its excellent port, and its situation, favourable alike for commerce and security, have made it, whether possessed by Carthaginians, Romans, Moors, or Christians, and under every vicissitude, a place of considerable commercial and political importance. It has long been one of the principal stations of the Spanish naval force. In 1720, the commerce with Spanish America, which had previously been exclusively carried on from Seville, was transferred to Cadiz. It enjoyed this valuable monopoly till 1765, when it was partially relaxed by the trade to Cuba, St. Domingo, Porto Rico, and the other islands being opened to all the greater ports of Spain. The benefits resulting from this relaxation were so very great, that in 1778 the trade to all parts of America was opened to ships from every considerable Spanish port, except those of Biscay, which, not being subjected to the general laws of the kingdom, were not allowed to participate in this privilege. In consequence, however, of her situation, the great capital of her merchants, and their established connections, Cadiz continued, notwithstanding the abolition of the monopoly, to preserve the largest share of the American trade. But since the colonies achieved their independence, her commerce has been contracted within comparatively narrow limits; nor is there much prospect of its being materially improved, without a total change of policy on the part of the Spanish government. — (*Robertson's America*, b. viii. passim; *Townsend's Travels in Spain*, vol. ii. pp. 395—401. 2d edit.)

The white wines of Xeres in its vicinity form by far the principal article of export from Cadiz. The quantity exported may amount to about 20,000 pipes a year. The prices vary from 12*l.* to 65*l.* per pipe; but, as the lower qualities predominate, the price may be taken, at a medium, at about 25*l.*, making the total value of the exports 500,000*l.* More than $\frac{3}{4}$ ths of the whole comes to England. The other articles of export are brandy, oranges, and other fruits, olive oil, wool, quicksilver, &c. The imports consist principally of sugar and coffee from the Havannah and Porto Rico, cacao, hemp, flax, linens, dried fish, hides, cotton wool, and cotton manufactures, rice, spices, indigo, &c.

In 1826, the Spanish government published what they termed the *Balanza Mercantil*, or an account of the commodities imported into, and exported from, Spain during that year. It is a very defective document; but as it is the best that can be obtained, it is subjoined. The values of the articles only are given. We have converted the sums into English money.

Note of the most considerable Articles of Importation into Spain in 1826.

Articles.	From Europe, Asia, Africa, and United States of America.	From Spanish American Colonies, inclusive of the Philippines.	Articles.	From Europe, Asia, Africa, and United States of America.	From Spanish American Colonies, inclusive of the Philippines.
	£	£		£	£
Sugar - - - -	7,640	437,550	Hides - - - -	150,600	4,910
Cocoa - - - -	104,400	90,425	Cotton wool - - -	166,970	7,820
Indigo - - - -	4,770	69,030	Ditto yarn - - -	63,660	
Spices, Cinnamon -	£95,420		Ditto manufactures	430,080	
Cloves - 40,100			Woollen ditto - -	91,030	
Pepper - 67,500			Hemp and flax - -	165,760	
	203,020		Linen manufactures	222,870	
Wood of kinds - -	167,560	21,440	Ditto thread - - -	12,970	
Rice - - - -	102,370		Silk manufactures -	106,170	
Wheat - - - -	8,110		Iron and brass ditto	108,700	
	110,380		Gold and silver, in coin and bars	81,880	15,280
Salt fish - - - -	200,560		Earthenware - - -	19,700	
Coffee - - - -		75,830	Copper - - - -	12,400	2,200
Olive oil - - - -	18,130		Tin - - - -	11,630	
Butter - - - -	57,560		Crystal and glass ware	37,000	
Cheese - - - -	17,660				
	75,220				

Note of the most considerable Articles of Exportation from Spain in 1826.

Articles.	To Europe, Asia, Africa, and United States of America.	To Spanish American Colonies, inclusive of the Philippines.	Articles.	To Europe, Asia, Africa, and United States of America.	To Spanish American Colonies, inclusive of the Philippines.
	£	£		£	£
Wines - - -	137,550	51,790	Raw silk - - -	28,890	
Fruits, Almonds - £24,355	- -	3,030	Indigo - - -	11,240	
Filberts - - -	29,165		Silk manufactures - - -	218,930	74,590
Lemons & oranges 36,240			Wool - - -	161,650	
Raisins - - -	59,905		Woollen manufactures - -	12,020	
Grapes, olives, and figs - - -	2,410		Cork-wood and corks - -	34,640	
	152,075	2,645	Leeches - - -	19,080	
Brandy - - -	107,715	13,156	Paper of all kinds - - -	20,220	17,500
Olive oil - - -	7,170	6,030	Gut, fishing - £18,480		
Saffron - - -	14,610	2,800	for guitars - 2,500		
Lead - - -	215,360			20,980	16,905
Ditto ore - - -	7,765		Thread lace - - -	10,285	
Quicksilver - - -	66,300		Cast iron - - -	16,626	
Barilla - - -	79,290		Garbanzos, beans, & wheat	3,980	3,600
			Flour - - -		49,290

Shipping. — In 1831 there arrived at Cadiz from foreign countries 475 ships, of the burden of 38,582 tons; and from the Spanish colonies, that is, from Cuba, Porto Rico, the Philippine Islands, &c., 103 ships, of the burden of 17,812 tons. The arrivals from England are not specified; but, in 1828, 184 British ships entered Cadiz. The coasting trade is very considerable.

Money. — The monies, weights, and measures, used at Cadiz, are those of Castile. Accounts are kept by the *real* (of old plate), of which there are 10½ in the *peso duro*, or hard dollar: and as the dollar = 4s. 3½d. the *real* = 4½d. A *real* is divided into 16 *quintos*, or 34 *maravedis*. The *ducado de plata*, or ducat of plate, is worth 11 *reals*.

Weights and Measures. — The ordinary quintal is divided into 4 *arrobas*, or 100 lbs. of 2 *marcs* each: 100 lbs. Castile = 101½ lbs. avoirdupois. The yard, or *vara* = 927 English yard, or 100 *varas* = 92½ English yards. The *cahiz*, or measure for corn, is divided into 12 *fanegas*, or 144 *celeminas*, or 576 *quartillas*; 100 *cahiz's* = 197 Winch. quarters, and 5 *fanegas* = 1 quarter. The *cantaro*, or *arroba*, the measure for liquids, is divided into 8 *azumbres*, and 32 *quartillos*. There are two sorts of *arrobas*, the greater and the lesser: they are to each other as 32 to 25; the former being equal to 4½ English wine gallons, the latter to 3½ do. A *moyo* of wine = 16 *arrobas*. The *botta* = 30 *arrobas* of wine, or 38½ of oil. A *pipe* = 27 *arrobas* of wine, or 34½ of oil. Hence the *botta* = 127½ English wine gallons, and the *pipe* 114½ do.

British Trade with Spain. — Notwithstanding the anti-commercial influence of prohibitions and oppressive duties, we carry on a very considerable trade with Spain. In 1831 we imported from her 61,921 cwt. barilla, 78,067 cwt. oak and cork bark, 146,234 quarters wheat — (see BILBAO), 769 cwt. figs, 972 tons lead, about 28,000 packages oranges and lemons, 1,243,686 gallons olive oil, 269,558 lbs. quicksilver, 105,066 cwt. raisins, 3,700 cwt. sumach, 14,184 lbs. silk, 69,319 gallons brandy, 3,474,823 lbs. wool, and 2,537,968 gallons wine. No account of the declared or *real* value of the imports is kept at the Custom-house; but the *official* value of the imports from Spain in 1831, exclusive of those from the Canaries, was above 1,000,000 sterling.

During the same year the *real* value of the various articles of British produce and manufacture cleared out from our ports for Spain was 597,848£. Of these articles linen was the principal, its value being estimated at 222,838£. Cottons amounted to above 148,000£. The other articles were hardware, iron and steel, tin, &c. — (*Parl. Paper*, No. 550. Sess. 1833.)

Smuggling, &c. — In 1829 Cadiz was made a free port, that is, a port where goods may be consumed and bonded without paying duty. This boon would have been of comparatively little consequence but for the opportunity of smuggling afforded by the oppressively high duties laid on most foreign articles imported into Spain. These, as such duties wherever imposed never fail to do, have given birth to a very extensive contraband trade; and under the free regime Cadiz became the grand focus of this traffic. The government having seen this effect of the franchise, it was withdrawn on the 22d of December, 1832. This, however, is but a very trifling inconvenience to the smuggler. Nothing, fortunately, but the repeal of prohibitions, and the reduction of oppressive duties to a reasonable amount, can ever materially diminish the field of his exertions. It would appear, however, that the experience of a couple of centuries has been as unable to impress the Spanish government with a conviction of this unquestionable truth, as it has been to open their eyes to the enormous abuses that infect every part of the public administration.

Mr. Townsend, the author of by far the best English work on Spain, which he visited in 1786 and 1787, has the following admirable remarks on this subject, in his chapter on Cadiz: —

“The Spanish government has never yet acquired any liberal ideas respecting trade; and even at the present moment, some of their best political writers resemble lag hounds hunting the stale scent, whilst the fleetest are already in possession of the game. Instead of throwing down every obstacle to commerce, they labour to contract its limits, under the vain hope of establishing a monopoly, without considering either their own want of capital, of industry, and of an enterprising spirit, or the utter impossibility of preventing smuggling, whilst other nations, with greater advantages for trade, can undersell them in the market. Until they shall be more enlightened, until they shall have banished their inquisitors, and until the happy period shall arrive when, under the protection of a free government, they shall have restored public credit, and placed it on a firm foundation; all their prohibitions, all their severities exercised on the property and persons of the illicit traders, all their commercial treaties, and all their commercial wars, into which ambition may betray them, will be frivolous and vain; because no efforts will ever prevail against the united interests of their own subjects, and of all surrounding nations.

“Even at home, the watchfulness and energy of government have never been able to enforce its prohibitions; for, notwithstanding these, when I was travelling through Spain, all the men appeared in Manchester cotton goods, and no woman was seen without her muslin veil. In Spain, as throughout Europe, it is found that when the price of insurance is less than the duties imposed on the commodity, no laws are sufficient to control the operations of illicit traders.” — (Vol. ii. p. 394.)

But the Spanish government has been proof against such considerations. Instead of diminishing, they have materially increased, the number of prohibitions and the pressure of the duties; and the consequence is, that, in many extensive provinces, there is no regular trade, and that every thing is carried on by the agency of the smugglers, partly in defiance, but principally through the connivance, of the revenue officers. Notwithstanding their exclusion, English cotton goods may, at this moment, be bought in Madrid, and generally throughout Spain, at from 20 to 30 per cent. above their price in Gibraltar, where they are about as cheap as in Manchester! While Cadiz was a free port, about 6,000 persons are said to have been employed in it twisting cigars, which, as soon as finished, were forthwith smuggled into the interior. Three fourths of the foreign trade of Spain may, in fact, be said to be carried on in defiance of the law. And where such is the case, need we wonder at the low state of industry, or at the prevalence of those predatory and ferocious habits that uniformly mark the character of the smuggler?

In the valuable work of Mr. Ingliss, entitled "Spain in 1830," we find the following statement under the head Cadiz. Though written more than 40 years after the paragraph previously quoted from Mr. Townsend, it shows that not one of the flagrant abuses denounced by the latter has been eradicated; but that, on the contrary, they all continue to flourish in still ranker luxuriance.

"The whole commercial system of Spain is most erroneously conceived. The prohibitory system is carried to a length absolutely ruinous to the fair trader, and highly injurious to the revenue. The immense duties upon admissible articles, and the total prohibition of others, has occasioned a most extensive contraband trade, both externally with the various ports, along the coast of Spain, and internally, throughout the whole of the kingdom; and by this trade admissible articles are introduced into the interior, at from 100 to 300 per cent. below the duties imposed. Government could not fail to be benefited by permitting the importation of articles of general use, upon payment of such a duty as would allow the sale of the article at a lower price than is now paid by the consumer to the smuggler. As one example of the impolicy of the system, I may cite a fact respecting the trade in salted fish, the returns of which I have before me. The import of this article into Cadiz in one year, before that city was made a free port, amounted to 4 vessels, whose cargoes reached 4,092 cwt.; while at the free port of Gibraltar, in the same year, 41 vessels entered with 89,106 cwt., *the whole of which was intended for the illicit trade*, and passed into Spain through the hands of the smugglers. The duty upon this article is more than 100 per cent.; the smuggler considers himself remunerated by a gain of 25 per cent.; so that the article which finds its way into the market through the contraband trade is sold 75 per cent. cheaper than that which is admitted upon payment of the regular duties.

"The duties upon British manufactured goods amount almost to a prohibition; they often reach 100 per cent., and this trade is therefore also in the hands of the smugglers, who obtain the profit, which, under a more wholesome system, might go into the treasury of the kingdom. The fraudulent dealer is also greatly assisted by the custom of granting a royal licence to individuals to import a certain limited quantity of prohibited goods; an expedient resorted to in order to meet the exigencies of the state: and under the licence to enter 100 tons of merchandise, the merchant enters perhaps 1,000 tons; a deception easily practised in a country where, among the public officers, a scale of bribery is perfectly understood and acted upon."—(Vol. ii. pp. 132—136.)

But for the system of misrule to which Spain has been subjected, there can be no reasonable doubt that her commerce would have been about the most extensive of any European state. Her natural advantages, superior to most, and not inferior to those enjoyed by any other kingdom; her wines, brandies, fruits, &c.; her wheat, of which she might produce the largest supplies; her wool; her iron, which is of the best quality; her lead and quicksilver mines, respectively the most productive in the world; the number and excellence of her harbours; the enterprising and adventurous character of her inhabitants, and her favourable situation; would, were she permitted to avail herself of them, raise her to a very high rank among commercial nations. Let the government cease to counteract the intentions of nature; let moderate duties take the place of prohibitions, and freedom of regulation; and all sorts of industrious pursuits will speedily revive from the deadly lethargy in which they have been so long sunk.

CAGLIARI, the capital of Sardinia, situated on the north-east shore of a spacious bay on the south coast of the island, lat. 39° 12' 13" N., long. 9° 6' 44" E. Population 26,000. The city stands on a rising ground, and has an imposing effect from the sea. The public buildings and churches are numerous, and some of them splendid; but the streets are, for the most part, narrow, steep, and filthy.

The Gulf of Cagliari extends from Pula on the west to Cape Carbonara on the east, a distance of about 24 miles across, and about 12 in depth, with good anchorage every where after getting into soundings. A mole projects from the Pratique office, and ships usually lie about 1 mile S.W. by S. from it, in 6 or 8 fathoms water, on an excellent bottom of mud. There is a very convenient pier harbour at the south angle of the tower wall, capable of containing 14 or 16 vessels of a tolerable size, besides small craft. Altogether, Cagliari is one of the best and safest ports in the Mediterranean.

Imports and Exports.—Almost all the trade of Sardinia is carried on by strangers; and even the fish on its coast and in its harbours is caught by Sicilians, Neapolitans, Tuscans, and Genoese. Corn is the principal article of export. In good years, the exports from the whole island may amount to 400,000 starelli, or about 500,000 bushels, of wheat, 200,000 starelli of barley, 6,000 ditto of maize, 100,000 ditto of beans, 200,000 of peas, and 1,000 ditto of lentils. The culture of vines is gradually becoming of more importance; and about 3,500 Catalan pipes are exported, principally from Alghero and Oliastro. Cheese is an important object in the rural economy of Sardinia, and considerable quantities are exported. Salt is a royal monopoly, and affords a considerable revenue. Until recently, Sweden drew almost all her supplies of this important necessary from Sardinia, and it continues to be exported in considerable quantities. Flax, linseed, hides, oil, saffron, rags, alquifoux, &c. are among the articles of export. The tunny and coral fisheries employ a good many hands; but, as already observed, they are almost wholly managed by foreigners.

Almost every article of dress, whether for the gentry or the peasantry, is imported. Soap, stationery, glass, earthenware, and furniture, as well as sugar, coffee, drugs, spices, &c., are also supplied by foreigners; and notwithstanding the Sards possess many rich mines, several of which were successfully wrought in antiquity, they import all their iron and steel. The only manufactures carried on in the island are those of gunpowder, salt, tobacco, and woollen caps. In 1831, there entered the ports of Sardinia 166 foreign vessels, of the burden of 6,925 tons. Of these, the greater number were French; and next to them were Neapolitans, Austrians, Tuscans, &c.

Money, Weights, and Measures. — Accounts are kept in lire, reali, and soldi. 5 soldi = 1 reale = $\frac{1}{4}$ d.; 4 reali = 1 lira = 1s. 6d.; 10 reali = 1 scudo = 3s. 9d. The paper money consists of notes for 5, 10, and 20 scudi.

Farm produce and the coarser metals are weighed by the *pesi di ferro*: 12 Sard. oz. = 1 lb. = 14 oz. 5 dr. avoidupois; 26 lbs. = 1 rubbo; 4 rubbi = 1 cantaro = 93 lbs. 0 oz. 8 dr. avoidupois.

The starello, or corn measure, is equivalent to 1 bush. $1\frac{1}{4}$ peck Eng. The palm = $10\frac{1}{2}$ Eng. inches.

Causes of the depressed State of Sardinia. — The above statements sufficiently show that the commerce of Sardinia is very far from being what might naturally be expected from its extent, fertility, admirable situation, and the excellence of its many harbours. It contains an area of about 9,500 square miles, being, in point of size, but little inferior to Sicily; and in antiquity it was hardly less celebrated for its productiveness: —

“ Non opimas
Sardinia segetes feracis.” — *Hor. lib. i. Od. 31.*

But a long series of wars and revolutions, followed by the establishment of the feudal system in its worst form, and the subjection of the island, first to Spain, and more recently to the house of Savoy, have been attended by the most ruinous consequences. The Romans encouraged the exportation of corn and other produce from the provinces to Rome, where it always met with a ready and advantageous sale. But the modern rulers of Sardinia have followed quite an opposite policy; they have prevented the occupiers of the land from carrying their productions abroad; and as, owing to the want of a commercial and manufacturing population, there was little or no demand for it at home, no surplus was raised; so that the wish, as well as the means, of emerging from poverty and barbarism has been well-nigh eradicated. It is to this impolitic conduct on the part of government, and to the insecurity arising from the want of police and of occupation under the worst sort of feudal tenures, that we are inclined principally to attribute that habitual idleness, and indifference to the future, that distinguish the modern Sards.

We are glad, however, to have to state, that some improvements have been made within these few years. A good road has been formed from Cagliari to Sassari, and cross roads are being carried from it to some of the most considerable places in the island. The population, which, in 1816, amounted to only 352,000, is now estimated at 480,000 or 500,000*; and some meliorations have been introduced into various departments of industry. But without the establishment of an effective system for the administration of justice and the prevention and punishment of crime, the introduction of a better system of letting land, and the total abolition of the existing restraints on the exportation of corn and other produce from the island, it will be in vain to expect that its capacities should ever be fully developed. At present, it is usual to hire land, for the purposes of tillage, by the year; no corn can be exported if its price exceed 30 reals the starello; and a heavy duty is laid on all that is exported, as a substitute for a general land-tax. Nothing can be more preposterously absurd than such regulations. They have paralysed the exertions of the husbandman to such an extent, that this “benignant nurse” of ancient Rome† is sometimes, notwithstanding its scanty population, under the necessity of importing a portion of its supplies! Most other articles of export have been loaded with similar duties; so that the industry of the island has been, in effect, completely sacrificed to a short-sighted rapacity, of which, fortunately, there are not many examples. Let this disgraceful system, which, if possible, is even more injurious to the government than to the people, be put an end to, — let the freedom of exportation, with reasonable duties on imports, and the security of property, be established, — and we venture to predict that Sardinia will, at no very remote period, recover her ancient prosperity; that the revenues of the crown will be increased in a tenfold proportion; and that the population will cease to be conspicuous only for ferocity, idleness, and contempt of innovation.

In compiling this article, we have consulted Captain Smyth’s valuable work on Sardinia, particularly pp. 106–128. But the most complete work on the island is that of Marmara, already referred to. It, however, touches very gently on the gross and scandalous abuses that infect every part of the administration. We have borrowed some details from the *Annales du Commerce Maritime* for 1833, p. 302, &c.

CAJEPUT OIL, the volatile oil obtained from the leaves of the cajeput tree (*Mealeuca Leucadendron* Lin.). The name is a corruption of the native term *cayu-puti*, that is, white-wood oil; because the bark of the tree which yields it has a whitish ap-

* See *Marmara, Voyage en Sardaigne*, p. 176., and the *Foreign Quarterly Review*, No. 23. p. 256. Captain Smyth reckons the population, at an average of the 10 years ending with 1825, at about 400,000 (p. 128.)

† “*Sicilium et Sardiniam, benignissimas urbis nostræ nutrices.*” — Val. Maximus, lib. vi. c. 6.

pearance, like our birch. This tree is common in Amboyna and other Eastern islands. The oil is obtained by distillation from the dried leaves of the smaller of two varieties. It is prepared in great quantities in Banda, and sent to Holland in copper flasks. As it comes to us it is of a green colour, very limpid, lighter than water, of a strong smell resembling camphor, and a strong pungent taste. It burns entirely away without leaving any residuum. It is often adulterated with other essential oils, coloured with resin of milfoil. In the genuine oil, the green colour depends on the presence of copper; for, when rectified, it is colourless. — (*Thomson's Dispensatory*.)

Cajeput oil not being used except in the *materia medica*, only small quantities are imported. In July, 1831, it sold in bond at about 7d. an ounce; but an idea having then got abroad that it was one of the most efficient remedies in cases of cholera, its price rose in November, 1831, to no less than 11s. an ounce! But it soon after fell into discredit with the faculty, and additional supplies having been obtained from Holland, its price declined almost as fast as it had risen. It is not at present (September, 1833) worth more, in bond, than from 4d. to 9d. an ounce.

CALABAR SKIN (Fr. *Petit-gris*; Ger. *Grauerh*; It. *Vaor*, *Vajo*; Rus. *Bjelka*; Sp. *Gris pequeno*), the Siberian squirrel skin, of various colours, used in making muffs, tippets, and trimmings for clothes.

CALABASH, a light kind of vessel formed of the shell of a gourd, emptied and dried. The Indians both of the North and South Sea put the pearls they have fished in calabashes, and the natives of Africa do the same by their gold dust. They also are used as a measure in Africa.

CALAMANCO (Du. *Kallemink*, *Kalmink*; Fr. *Calmande*, *Calmandre*; It. *Durante*; Rus. *Kolomenka*; Sp. *Calmaco*; Sw. *Kalmink*), a sort of woollen stuff, manufactured in England and the Netherlands; it has a fine gloss; and being chequered in the warp, the checks appear only on the right side.

CALAMANDER WOOD, a beautiful species of timber brought from Ceylon.

It is so hard that common edge-tools cannot work it, so that it must be rasped and almost ground into shape. It is singularly remarkable for the variety and admixture of colours. The most prevailing is a fine chocolate, now deepening almost into absolute black, now fading into a medium between fawn and cream colours. It arrests the eye from the rich beauty of the intermingled tints, not from any undue showiness. It takes a very high polish; and is wrought into chairs, and particularly into tables. Sir Robert Brownrigg, late governor of Ceylon, had the doors of the dining-room of his seat in Monmouthshire made of calamander. It is scarce in Ceylon, and is not regularly imported; all that is in Great Britain has been imported by private gentlemen, returning from the colony, for their own use. It is by far the most beautiful of all the fancy woods. The nearer it is taken from the root of the tree, the finer it is. — (*Milburn's Orient. Com.*; *Lib. of Entertaining Knowledge*, Vegetable Substances, p. 179.)

CALCUTTA, the principal city of the province of Bengal, the capital of the British dominions in India, and, with the exception perhaps of Canton, the greatest emporium to the eastward of the Cape of Good Hope. Its citadel is in lat. 22° 33' 54" N., long. 88° 20' 17" E. It is about 100 miles distant from the sea, being situated on the eastern bank of the western branch of the Ganges, denominated by Europeans the Hooghly River, which is the only arm of the Ganges navigable to any considerable distance by large ships. At high water the river opposite to the town is about a mile in breadth; but during the ebb the side opposite to Calcutta exposes a long range of dry sand banks. Owing to the length and intricacy of the navigation from the sea, it cannot be undertaken without a pilot; so that, even if it did not exceed our limits, it would be useless to attempt any description of it in this place. — (See the reduced *Plan of the Mouths of the Hooghly River*, in the *Mercator's Chart* in this work.)

In 1717, Calcutta was a petty native village of paltry huts, with a few hundred inhabitants. Little more than a century later, or in 1822, the following were the returns of the population; viz. Christians, 13,138; Mohammedans, 48,162; Hindoos, 118,203; Chinese, 414; making in all, 179,917.

A great part, however, of what may be fairly considered the population of Calcutta, consisting of labourers, mechanics, and persons engaged in trade, reside at night in the suburbs, or neighbouring villages; coming into town early in the morning to their respective employments. These have been estimated by the magistrates, on tolerably good data, at 100,000; and allowing for the increase of inhabitants which is admitted to have taken place within the last dozen years, the existing population may be estimated at about 300,000. The town, excluding suburbs, extends to about 4½ miles along the bank of the river, with an average breadth inland of about 1½ mile. Fort William, the citadel, lies on the same side of the river, a little lower down. It is a strong regular fortification; but so extensive that it would require a garrison of 10,000 men for its effectual defence. Calcutta possesses great natural advantages for inland navigation; all sorts of foreign produce being transported with great facility on the Ganges and its subsidiary streams to the north-western quarters of Hindostan, over a distance of at least 1,000 miles, while the productions of the interior are received by the same easy channels.

The principal merchants and traders of Calcutta consist of the following classes; viz. British and other Europeans, Portuguese born in India, Armenians, Greeks, Jews, Persians from the coast of the Persian Gulf commonly called Parsees, Moguls, Mohammedans of Hindostan, and Hindoos; the latter usually either of the Brahminical or mercantile castes, and natives of Bengal. In 1813, the total number of adult male British subjects, in the Bengal provinces (the great majority being in Calcutta), engaged in trade or agriculture, was 1,225; in 1830, it was 1,707. This is the statement given by the printed register; but it is probably much underrated, particularly for the last year. The native Portuguese and Armenian merchants have of late greatly declined in wealth and importance. On the other hand, the Persian merchants have increased in numbers and wealth, several of them being worth 250,000*l.* sterling. The large fortunes of the Hindoo merchants have been much broken down of late years by litigation in the courts, and naturally through the law of equal coparcenary among brothers. To counterbalance this, there has been, since the opening of the free trade in 1814, a vast augmentation of the number of inferior merchants, worth from 20,000*l.* to 50,000*l.* sterling. There are but few Hindoo merchants at present whose wealth exceeds 200,000*l.* sterling.

The principal foreign business is conducted by the English merchants; but the other parties also, either in partnership with the English, or on their own account, speculate largely to Europe, America, and

especially to China. The brokers known under the name of Sircars and Baboos are all Hindoos. The general rates of agency commission are as follow :—

1. On the sale or purchase of ships, vessels, houses and lands - 2½ per cent.
2. On the sale, purchase, or shipment of bullion - ¼ do.
- Do. of jewellery, diamonds, or other precious stones - 2 do.
- Do. of indigo, lac-dye, country piece goods, silk, opium, cochineal, coral, spices, coffee, copper, tin, and tutenague - 2½ do.
- Do. of all other kinds of goods - 5 do.
3. On goods or treasure, &c. consigned, and afterwards withdrawn or sent to auction; and on goods consigned for conditional delivery to others - ½ commission
4. On all advances of money for the purposes of trade, whether the goods are consigned to the agent or not, and where a commission of 5 per cent. is not charged - 2½ per cent.
5. On ordering goods, or superintending the fulfilment of contracts, where no other commission is derived - 2½ do.
6. On guaranteeing bills, bonds, or other engagements, and on becoming security for administrations of estates, or to government or individuals for contracts, agreements, &c. - 2½ do.
7. On del credere, or guaranteeing the responsibility of persons to whom goods are sold - ½ per cent. per mensem
8. On acting for the estates of persons deceased, as executors or administrators - 5 per cent.
9. On the management of estates for others, on the amount received - 2½ do.
10. On procuring freight, or advertising as the agent of owners or commanders: on the amount of freight, whether the same passes through the hands of the agent or not - 5 do.
11. On chartering ships for other parties - 2½ do.
12. On making insurance, or writing orders for insurance - ½ do.
13. On settling insurance losses, total or partial, and on procuring returns of premium - 1 do.
14. On effecting remittances, by bills of the agent or otherwise, or purchasing, selling, or negotiating bills of exchange - 1 do.
15. On debts, when a process at law or arbitration is necessary - 2½ do.
- And if recovered by such means - 5 do.
16. On bills of exchange returned, noted, or protested - 1 do.
17. On the collecting of house-rent - 2½ do.
18. On ships' disbursements - 2½ do.
19. On negotiating loans on respondentia - 2 do.
20. On letters of credit granted for mercantile purposes - 2½ do.
21. On purchasing or selling government securities, and on each exchange of the same, in the transfer from one loan to another - ½ do.
22. On delivering up government securities, or depositing the same in the treasury - ½ do.
23. On all advances not punctually liquidated, the agent to have the option of charging a second commission, as upon a fresh advance, provided the charge does not occur twice in the same year.
4. At the option of the agent, on the amount debited or credited within the year, including interest, and excepting only items on which a commission of 5 per cent. has been charged - 1 do.

N. B. — This charge not to apply to paying over a balance due on an account made up to a particular period, unless where such balance is withdrawn without reasonable notice.

Money. — Accounts are kept here in imaginary money called rupees, either current or sicca, with their subdivisions, annas and pice: 12 pice make 1 anna; 16 annas 1 rupee; and 16 rupees 1 gold mohur. To this currency must all the real specie be converted, before any sum can be regularly entered in a merchant's books. The Company keep their accounts in sicca rupees, which bear a batta (premium) of 16 per cent. over the current. The coins current are gold mohurs, with their subdivisions — halves and quarters; sicca rupees, halves and quarters; annas, pice, and half pice. The two last are of copper. There are two mints in the Bengal presidency: that at Calcutta; and that of Ferruckabad, in the north-western provinces. The first is probably the most splendid establishment of the kind in the world; the original cost of the machinery, supplied by Messrs. Bolton and Watt of Birmingham, having exceeded 500,000. Gold money is coined at Calcutta only; but silver, which is now, and has always been, the standard of India, equally at both mints. The following statement shows the present weight, fineness, and sterling value of the coins, reckoning the value of gold at 3*l*. 17*s*. 10*d*. per standard ounce, and silver at 5*s*. 2*d*. :—

Coins.	Grains pure.	Grains Alloy.	Grains Gross Weight.	Value.
Gold mohur	187.651	17.059	204.710	<i>L. s. d.</i> 1 13 2½ 2-25
Sicca rupee	175.923	15.993	191.916	0 2 0 6-25
Ferruckabad rupee	165.215	15.019	180.234	0 1 11½ 8-25

The charge for coining silver at the Calcutta mint is 2 per cent. if the bullion be the standard fineness; but where it differs, a proportional charge of from ¼ to ½ per cent. is made for refining.

The course of exchange by which the customs of Calcutta are at present regulated is as follows :—

Great Britain	Pound sterling =	Sic. rup. An. Pice.
Cape of Good Hope	Rix-dollar (2 <i>s</i> .) =	10 0 0
Madras	100 rupees =	93 1 8
Bombay	100 — =	94 13 0
Ceylon	Rix-dollar =	0 14 0
China	1 tale =	3 5 4
Burmah	125 ticals =	100 0 0
Manilla	Spanish dollar =	2 4 0
Portugal	1,000 reas =	9 12 0
France	24 francs =	10 0 0
Holland	2½ florins =	2 4 0
Hamburgh and Co.	1½ marc banco =	1 0 0
penhagen	100 pezzas =	202 8 0
Leghorn		

Other sorts of rupees are met with in Bengal, differing in fineness and weight, though their denominations be the same. From this, and from the natives frequently punching holes in the rupees, and filling them up with base metal, and their fraudulently diminishing the weight of the coin after coming from the mint, the currencies of the different provinces are of different values. This defect has introduced the custom of employing *shroffs*, or money-changers, whose business is to set a value upon the different currencies, according to every circumstance, either in their favour or their prejudice. When a sum of rupees is brought to one of these shroffs, he examines them piece by piece, and arranges them according to their fineness; then, by their weight; he then allows for the different legal battas upon siccas and sonants; and this done, he values in gross, by the rupees current, what the whole are worth; so that the rupee current is the only thing fixed, by which coin is valued.

A current rupee is reckoned at 2*s*., and a sicca rupee of account commonly at 2*s*. 6*d*. A lac, means 100,000; and a crore 100 lacs, or 10,000,000. The following are the monies of account, premising that the lowest denomination is represented by a small smooth shell, a species of cypraea, chiefly imported as an article of trade from the Laccadive and Maldivé islands, and current as long as they continue entire :—

4 Cowries	= 1 Gunda.
2,560 do.	= 1 Current rupee.
20 Gundas	= 1 Punn.
4 Punnas, or 12 pice	= 1 Anna.
4 Annas	= 1 Cahau.
4 Cahaus	= 1 Sicca rupee.
16 Sicca rupees	= 1 Gold mohur.

Weights. — The great weights are maunds, seers, chittacks, and siccas or rupee weights, thus divided :—

5 Siccas	= 1 Chittack.
16 Chittacks	= 1 Seer.
40 Seers	= 1 Maund.

There are two maunds in use, viz. the factory maund, which is 74 lbs. 10 oz. 10.666 drs. avoirdupois; and the bazaar maund, which is 10 per cent. better, viz. 82 lbs. 2 oz. 2.133 drs.

80 Sicca weight	= a Calcutta bazaar seer.
80 Ditto	= a Serampore seer.
82 Ditto	= a Hooghly seer.
84 Ditto	= a Benares Mirzapore seer.
96 Ditto	= an Allahabad and Lucknow seer.

A Calcutta factory seer is equal to 72 sicca weight, 11 annas, 2 puns, 10 gundas, 3.63 cowries.

Gold and Silver.

4 Punkhos	= 1 Dhan, or grain.
4 Dhans	= 1 Rutty.
6½ Rutties	= 1 Anna.
8 Rutties	= 1 Massa.
10 Massas	= 1 Sicca weight = 179.7 grs. Troy, or 6.5705 drs. avoirdupois.
100 Rutties	= 1 Tolah.
12½ Massas	= 1 Tolah.
16 Annas	= 1 Tolah.
166½ Rutties	= 1 Mohur.
12½ Massas	= 1 Mohur.
17 Annas	= 1 Mohur.

The tolal is equal to 224.588 grs. Troy.

Liquid Measure.

5 Sicca weight	= 1 Chittack.
4 Chittacks	= 1 Pough, or pice.
4 Poughs	= 1 Seer.
40 Seers	= 1 Maund.
5 Seers	= 1 Pussaree, or measure.
8 Measures	= 1 Bazaar maund.

Grain Measure.

4 Khaonks	= 1 Raik.
4 Raiks	= 1 Pallie = 9.08 lbs. avoird.
20 Pallies	= 1 Soallie.
16 Soallies	= 1 Khahoon = 30 bz. mds.

Long Measure.

3 Barleycorns, or jows (barley)	= 1 Finger.
4 Fingers	= 1 Hand.
3 Hands	= 1 Span.
2 Spans	= 1 Cubit, or arm = 18 inches.
4 Cubits	= 1 Fathom.
1,000 Fathoms	= 1 Cos = 1 mile 1 furlong 3 poles ¾ yards.

Square Measure.

5 Cubits, or hauts, in length } = { 1 Chittack, or 45 feet (Eng.
 × 4 in breadth } = { square).
 16 Chittacks = 1 Cottah.
 20 Cottahs = 1 Bighah = 14,440 sq. ft.
 3½ Bighahs = 1 English statute acre.

Cloth Measure.

3 Jorbes = 1 Angulla.
 3 Angullas = 1 Gheriah.
 8 Gheriahs = 1 Haut or cubit = 18 inches.
 2 Hauts = 1 guz = 1 yard.
 For Goods reckoned by Tale.
 5 Particulars = 1 Gunda.
 4 gundas, or 20 particulars = 1 Koorje, or 1 corge.

Commercial Weights and Measures of India, with their equivalents in English Avoirdupois, Bengal Factory, Madras, and Bombay Weights.

Commercial Measures, &c.	Avoirdupois.			Bengal Factory.			Madras.			Bombay.		
	<i>lbs.</i>	<i>oz.</i>	<i>dr.</i>	<i>Mds.</i>	<i>S.</i>	<i>Ch.</i>	<i>Mds.</i>	<i>Vis.</i>	<i>Pol.</i>	<i>Mds.</i>	<i>S.</i>	<i>Pice.</i>
Acheen bahar of 200 catties	423	6	13	5	26	13	16	7	19	15	4	27
— guncha of 10 nelly	220	0	0	2	37	13-7	8	6	16	7	34	8-6
Anjengo candy of 20 maunds	560	0	0	7	20	0	22	3	8	20	0	0
Batavia pecul of 100 catties	135	10	0	1	32	10	5	3	16	4	33	22-4
Bencoolen bahar	560	0	0	7	20	0	22	3	8	20	0	0
Bengal factory maund	74	10	10-7	1	0	0	2	7	35-7	2	26	20
— bazaar maund	82	2	2-1	1	4	0	5	2	11-3	2	37	10
Bombay bahar of 20 maunds	560	0	0	7	20	0	22	3	8	20	0	0
Bussorah maund of 76 vakias	90	4	0	1	8	5-6	3	4	35-2	3	8	27-9
— of 24 ditto	28	8	0	0	15	4-3	1	1	4-8	1	0	21-4
Calicut maund of 100 pools	30	0	0	0	16	1-1	1	1	24	1	2	25-7
China pecul of 100 catties	133	5	5-3	1	31	6	5	2	26	4	30	14-3
Cochin bahar of 20 maunds	543	8	0	7	11	2-6	21	5	56-8	19	16	13-9
Gombroon bazaar candy	7	8	0	0	4	0	0	2	16	0	10	21-4
Goa candy of 20 maunds	497	0	0	6	25	2-9	19	16	16	17	27	4-3
Jonkeylon bahar of 8 capins	485	5	5-3	6	20	0	19	3	12	17	13	10
Madras candy of 20 maunds	500	0	0	6	28	0	20	0	0	17	34	8-6
Malacca bahar of 3 peculs	405	0	0	5	16	15	16	1	24	14	18	17-1
Mocho bahar of 15 frazils	450	0	0	6	0	1	18	0	0	16	2	23-7
Muscet Custom-house maund	8	12	0	0	4	11	0	2	32	0	12	15
Mysore candy of 7 morahs	560	0	0	7	20	0	22	3	8	20	0	0
Pegu candy of 150 vis	500	0	0	6	28	0	20	0	0	17	34	8-6
Penang pecul of 100 catties	133	5	5-3	1	31	6	5	2	26	4	30	14-3
Surat maund of 40 seers	37	5	5-3	0	20	0	1	3	37-9	1	13	10
— Pucca maund	74	10	10-7	1	0	0	2	7	35-7	2	26	20
Tellicherry candy of 20 maunds	660	0	0	8	0	2	24	0	0	21	17	4-3

Banks, Banking. — The paper currency of Calcutta is supplied by the following banks : —

Bank of Bengal. — This is the only bank in Calcutta that has a charter. Its capital is 50 lacs, divided into 500 shares of 10,000 sica rupees each, of which the East India Company hold 100 shares. The shares are now at a premium of 5,000 to 6,000 rupees. It is managed by nine directors; three appointed by government, and six elected by the proprietors: time of service, for the latter, three years. The secretary to government in the financial department, the accountant-general, and the sub-treasurer, are the *ex officio* government directors. The bank secretary and treasurer is also a civil servant. This bank possesses peculiar advantages, but has not been so useful to the public as it might have been. Its notes are received at all the public offices, in payment of revenue, by the collectors in all the districts below Benares; and, consequently, its circulation, averaging 80 to 100 lacs, extends over a very large and the wealthiest portion of our Indian territory. The government being such considerable shareholders, too, it is generally supposed by the natives that the Bengal Bank is part and parcel thereof; and it enjoys, therefore, the same credit. But other circumstances have operated against the usefulness which, with the advantages alluded to, it might have been supposed, would have certainly attended it.

1. The government required a deposit in their treasury of 20 lacs of rupees in Company's paper, as security for the notes received at the public offices and the district treasuries. To this extent, therefore, their means applicable to commercial purposes, or rather to the assistance of the commercial community, were crippled.

2. By their charter, they were required to issue their notes in the proportion of one third of specie, to two thirds of paper, — in other words, for every 90 rupees of notes issued, they kept 30 rupees of cash in their strong box.

3. Their rules for granting accommodation on personal credit were so severe, that the public rather avoided applications to them, if they could obtain discounts elsewhere; and, consequently, the business of the Bengal Bank was almost entirely confined to the granting of loans on the security of the Company's paper. In 1826, 1827, and 1828, when the Burmese war, and the financial arrangements of the government, occasioned a great demand for money, the amount of discounts of mercantile paper in Calcutta did not exceed 10 or 12 lacs of rupees, whilst loans secured by Company's paper rose to 60 and 70 lacs.

The inconvenience of this system having been felt, the government of Calcutta has recommended an alteration: and we understand the capital is to be increased to 75 lacs; the proportion of a third specie to be reduced to a fourth; the deposit of 20 lacs of Company's paper at the treasury to be done away; and greater facilities to be afforded to the mercantile community in obtaining accommodation.

As soon as this alteration is carried into effect, there will unquestionably be a great improvement in the money market in Calcutta.

The Union Bank. — This establishment was founded in 1829. It is the only private bank at present (1834) existing in Bengal; for the Bank of Hindostan, the Commercial Bank, and the Calcutta Bank, noticed in the former edition of this work, have all, though solvent, been discontinued. The capital of the Union Bank is 50 lacs of rupees, consisting of 1,000 shares of 5,000 each, held by all classes of the community. Its notes circulate only in Calcutta and its immediate neighbourhood; no private notes being received at the collectors' treasuries in the provinces. The main object of this establishment was to fill up the space in the money market, occasioned by the restrictions imposed on the Bank of Bengal by its charter; but it has not yet been able to effect its intentions to their full extent, from its notes not being generally circulated; and it is possible that the proposed alterations in the Bengal Bank may, in some measure, limit its operations. There is no doubt, however, but that it will be a favourite establishment; and should it obtain a charter, it will probably get most of the banking business of Calcutta; its rules being well adapted for facilitating commercial transactions, and sustaining commercial credit and confidence.

The rates of discount vary, from time to time, with the state of the money market. The last rates quoted were, at the Union Bank, 6 per cent. per annum on notes at 3 months, 5 ditto, at 2 ditto; 4 ditto, at 1 ditto: the Bank of Bengal, discount on private bills at 3 months, 6 per cent. per annum; ditto government bills*, ditto, 4 ditto; interest on loans, on deposit, ditto, 5 ditto.

Indian Funds. — The public debt contracted by the Indian government, on the security of the territory, is under the management of the treasury department at Calcutta. This debt is of two descriptions; that bearing no interest, and that which bears interest. The last is again divided into three parts; viz. monies deposited by public bodies for specific purposes; treasury notes, of the same character as our Exchequer bills; and the actual funded or registered debt. The latter, on the 30th of April, 1830, was as follows; for Bengal.

* This partiality to the government bills is objected to. The Union Bank makes no distinction.

Statement of the Amount standing on the general Registers of the Presidency of Bengal, in the Names of Europeans and Natives.

Debt.		Europeans.		Natives.	Total.
		Sicca rupees.		Sicca rupees.	Sicca rupees.
6 per cent. loan of 1822	-	703,43,300	-	43,68,700	747,12,000
5 - - - 1823	-	709,37,800	-	206,39,700	916,27,500
5 - - - 1825-26	-	532,74,800	-	408,79,500	941,54,300
5 - - - 1829-30	-	19,51,700	-	7,01,300	26,53,000
4 - - - 1824-25	-	3,13,000	-	5,86,200	8,99,200
4 - - - 1825-29	-	6,63,600	-	5,84,100	12,47,700
Sicca rupees		1,975,34,400	-	677,59,500	2,652,93,900

The 6 per cent. loan of 1822 is irredeemable until the expiration of the Company's present charter, and then 15 months' notice to be given previously to discharge: the interest on this loan is payable either half-yearly in India, or, if the proprietor be resident in Europe, he has the option, as a matter of right, of demanding a bill upon the court of directors for the interest, payable at 12 months' date, at 2s. 1d. the sicca rupee. The 5 per cent. loan of 1823 was not payable, in any part, until after the 31st of March, 1825, and then only 1½ crore in any one year, after 60 days' notice; the interest is payable upon the same terms as that on the 6 per cent. loan, with this important difference, that the privilege which the residents in Europe possess of receiving interest in England belongs as of right to the holders of the 6 per cent. loan, and is only enjoyed by the holders of this loan *during the pleasure* of the home authorities. Of the 5 per cent. loan of 1825, no part was dischargeable till after the 30th of April, 1832, and then previous notice of 3 months to be given; the interest upon this loan is payable to all the holders, whether resident in Europe or not, either in cash in India, or by bills upon England, at 2s. the rupee. In this case, also, the option of remittance to England may be withdrawn by the home authorities at pleasure. Of the two 4 per cent. loans, no part of the first was dischargeable till after the 30th of April, 1830, nor of the second till the 30th of April, 1832; and, in both cases, previous notice of 3 months to be given. From the favourable conditions of the 6 per cent. loan, it has, of late years, borne a premium of from 30 to 40 per cent. The 5 per cent. loans have generally borne a premium of about 5 per cent.; and even the 4 per cent. securities have been at little more than a nominal discount. We have been thus particular in describing the nature of the Indian national funds, because, in a country where Europeans have been hitherto precluded from holding property in land beyond the narrow boundaries of the principal cities, and where the principal holders reside in Europe, they have been justly considered as a very desirable security.

Pilotage.—The navigation of the river Hooghly from the Sand Heads to Calcutta, a distance of about 150 miles, is naturally dangerous and intricate; but rendered comparatively safe by a skilful and excellent, though very costly, pilot establishment. This consists of twelve vessels, being brigs of between 150 and 200 tons burthen, capable of maintaining their stations in the most boisterous season, which extends

from April to October inclusive; 12 branch pilots, 24 masters, 24 first mates, 24 second mates, and between 70 and 80 volunteers. Each branch pilot has a salary of 70*l.* a month; each master 27*l.*; first mates 15*l.*; and second mates and volunteers 6*l.* each. The following table exhibits the rates of pilotage:—

Table of Rates of full and broken Pilotage, chargeable to Ships and Vessels, inward and outward of the River Hooghly.

Draught of Water.		Full Pilotage inward.	Additional Pilotage outward.	Inward Proportion.		Outward Proportion.	
Feet.	L.	L.	L.	From Sea.		From Calcutta.	
9 to 10	10			To Saugor	- 4 12ths	To Moyapore or Fulta	- 2 12ths
10 11	12			To Kedgerree	- 6 12ths	To Fulta harbour	- 3 12ths
11 12	14		1	To Culpee	- 8 12ths	To Culpee	- 4 12ths
12 13	16			To Culpee harbour	- 9 12ths	To Kedgerree	- 6 12ths
13 14	18			To Fulta, or Moyapore	- 10 12ths	To Saugor	- 8 12ths
14 15	20		2	To Calcutta, full pilotage		To Sea, full pilotage.	
15 16	22						
16 17	30						
17 18	35		4				
18 19	40						
19 20	45						
20 21	50		6				
21 22	55						
22 23	60						

Note.—All foreign vessels pay the same pilotage as those under British colours. By broken pilotage is meant the proportion of full pilotage between the different stages or places of anchorage. All ships, the property of foreigners, as well as Asiatic as European, are subject to the charge termed "lead money;" it being indispensably necessary that the pilot should have with him a leadsman in whom he can confide.

Detention money, at the rate of 4*s.* per diem, from British and foreign vessels, is charged by persons of the pilot service kept on board ships at anchor by desire of the commander or owner.

In the river before Calcutta, and in other parts, there are chain moorings, of which the charges are as follow:—

Burthen of Ships.		April to October, 7 months.			November to March, 5 Months.		
		Per diem	L.	s. d.	Per diem	L.	s. d.
500 tons and upwards	-	-	0	16 0	-	0	12 0
Under 500 tons	-	-	0	14 0	-	0	10 0

Hire of the chain moorings at Diamond Harbour, 1*l.* per diem. The lowest charge to a ship requiring the accommodation of the chain moorings at either of the places above mentioned, is for 10 days; and using them longer, a further charge is made at the established rate per diem for every day exceeding 10. The charge for transporting a ship from her moorings into any of the docks at Kidderpore, Howrah, or Sulkea, or from any of the docks to her moorings, is fixed at 50 rupees; and no higher charge for such service is authorised. Besides pilotage, every ship is chargeable with the hire of a row-boat to accompany her, viz. for a boat of the first class, 24*s.*; of the second class, 18*s.*; and of the third class, 14*s.* Of late years a light-house has been erected at Kedgerree, for which the charge on British or American flags is at the rate of 3*d.* per ton per annum. Ships proceeding to Calcutta must land their gunpowder at the powder magazine at Moyapore; the charge is at the rate of 1*d.* per ton for each voyage. The whole pilot establishment and the care of the navigation of the Hooghly is under the management of government, and is directed by a marine board, with a master attendant and harbour master.

There are several dry docks at Calcutta, in which vessels of any size may be built or repaired. Ships built at Calcutta are of inferior durability to those constructed at Bombay, in con-

sequence of the framework being always of the inferior woods of the country; and the planks, sheathing, upper works, and decks, alone, of teak; which last is furnished almost entirely from Pegu.

In 1824, the number of registered ships belonging to the port of Calcutta was 120, of the burthen of 44,566 tons; being at an average of about 370 tons for each. The largest class of vessels carry nearly 800 tons; but ships drawing so much water are unfit for the navigation of the Hooghly. Not being able to load at Calcutta, they are obliged to receive part of their cargo at Diamond Harbour, about 34 miles farther down the river. The most convenient-sized ship for trade between Calcutta, and Europe, and America, is from 300 to 400 tons.

Duties, &c.—At Calcutta there are two distinct Custom-houses; the one for the sea, and the other for the inland duties. Our business is with the first only. The export and import duties and drawbacks are regulated by an ordinance of the year 1825, and are the same for every port under the government of Bengal; or, as it is technically called, the Presidency of Fort William. The tariff is regulated by three schedules, stating respectively the rates of duty chargeable on goods imported by sea, the drawbacks allowed on re-exports, and the rates of duty chargeable and drawbacks allowed on

exported articles being the produce and manufacture of the country. The duty on goods and merchandise imported by sea is imposed *ad valorem*, or according to their market value at the time of importation, except when otherwise specially provided. The value of all such goods and merchandise must be stated on the face of the application to clear the same from the Custom-house presented by the importer, consignee, or proprietor of such goods, or his known agent or factor, who must subjoin to such application a declaration of the truth of the same, according to a prescribed form.

The following table contains the import duties on goods produced or manufactured in the United Kingdom, foreign

Europe, or the United States. No duty is charged on any article the produce or manufacture of the country, if exported in a British vessel, and very rarely when exported in a foreign vessel. The inland duties vary from 10 to 2½ per cent., a drawback of two thirds of which is usually allowed when the articles on which they are charged are exported in British vessels, and of one third when they are exported in foreign vessels. The drawback allowed on re-exports of foreign articles imported in British vessels, vary from half to two thirds and three fourths of the import duty; on re-exports in a foreign vessel, they are commonly from half to two thirds and seven eighths.

Rates of Duty chargeable on Goods, the Produce or Manufacture of the United Kingdom, Foreign Europe, and the United States, imported by Sea into Calcutta, or any Port or Place belonging to the Presidency of Fort William.

Enumeration of Goods.	Imported on a British Bottom.	Imported on a Foreign Bottom.	Enumeration of Goods.	Imported on a British Bottom.	Imported on a Foreign Bottom.
1st. Goods, the Produce or Manufacture of the United Kingdom.			24. Cardamums - - -	7½ ditto -	15 ditto.
1. Bullion and coin - -	Free -	Free.	25. Carriages and conveyances - - -	7½ ditto -	15 ditto.
2. Horses - - -	Free -	Free.	26. Cassia - - -	10 ditto -	20 ditto.
3. Marine stores - -	Free -	2½ per cent.	27. Chanks - - -	7½ ditto -	15 ditto.
4. Metals, wrought and unwrought - -	Free -	2½ ditto.	28. Cherayta - - -	10 ditto -	20 ditto.
5. Opium - - -	24 rs. a seer of 80 sa. wt. -	48 rs. a seer of 80 sa. wt. -	29. China goods, or goods from China, not otherwise enumerated in this table -	7½ ditto -	15 ditto.
6. Precious stones and pearls - - -	Free -	Free.	30. Cloves - - -	10 ditto -	20 ditto.
7. Salt - - -	3 rs. a md. of 82 sa. wt. per seer -	6 rs. a maund of 82 sa. wt. per seer -	31. Cochineal, or crim-danah - - -	7½ ditto -	15 ditto.
8. Spirituous liquors -	10 per cent. -	20 per cent. -	32. Coffee - - -	7½ ditto -	15 ditto.
9. Tobacco - - -	4 annas a md. of 80 sa. wt. per seer -	8 annas a md. of 80 sa. wt. per seer -	33. Cloths, the produce of places not subject to the government of the East India Company in India -	5 ditto -	10 ditto.
10. Wines - - -	10 per cent. -	2 per cent. -	34. Coin and bullion -	Free -	Free.
11. Woollens - - -	Free -	2½ ditto.	35. Culoomb root -	10 per cent. -	20 per cent.
All articles not included in the above eleven items - -	2½ per cent. -	5 ditto.	36. Cocoon, fool, or saflower - - -	7½ ditto -	15 ditto.
2d. Goods, the Produce of Foreign Europe, or of the United States of America.			37. Copal, or kahroba -	10 ditto -	20 ditto.
1. Arrack at a fixed valuation of 30l. per cask of 126 gallons -	10 per cent. -	20 per cent. -	38. Copper, wrought and unwrought - -	10 ditto -	20 ditto.
2. Bullion and coin - -	Free -	Free.	39. Coral - - -	10 ditto -	20 ditto.
3. Horses - - -	Free -	Free.	40. Cordage, - excepting cordage made of sunn, hemp, or other material, the produce of places subject to the government of the East India Company, which shall be exempt from the charge of duty on importation by sea -	5 ditto -	10 ditto.
4. Opium - - -	24 rs. a seer of 80 sa. wt. -	48 rs. a seer of 80 sa. wt. -	41. Crindanah, or cochineal -	7½ ditto -	15 ditto.
5. Precious stones and pearls - - -	Free -	Free.	42. Dye flower - - -	7½ ditto -	15 ditto.
6. Salt - - -	3 rs. a md. of 82 sa. wt. per seer -	6 rs. a maund of 82 sa. wt. per seer -	43. Elephant's teeth -	7½ ditto -	15 ditto.
7. Spirits - - -	10 per cent. -	20 per cent. -	44. Embroidered goods and brocades - - -	7½ ditto -	15 ditto.
8. Tobacco - - -	4 annas a md. of 80 sa. wt. per seer -	8 annas a md. of 80 sa. wt. per seer -	45. Frankincense, or gun-diberoza - - -	7½ ditto -	15 ditto.
9. Wines - - -	10 per cent. -	20 per cent. -	46. Galbanum - - -	10 per cent. -	20 per cent.
All articles not included in the above nine items - -	5 ditto -	10 ditto.	47. Galingali - - -	7½ ditto -	15 ditto.
3d. Goods, the Produce or Manufacture of Places other than the United Kingdom, Foreign Europe, or the United States of America.			48. Ghee (customs) -	10 ditto -	20 ditto.
1. Allspice - - -	10 per cent. -	20 per cent. -	49. Gin, from foreign territories in Asia -	30 ditto -	60 ditto.
2. Aloe wood - - -	7½ ditto -	15 ditto.	50. Goopee muttee, or yellow ochre -	10 per cent. -	20 per cent.
3. Althah - - -	7½ ditto -	15 ditto.	51. Goomootoo, sunn, and hemp - - -	Free -	Free.
4. Alum - - -	10 ditto -	20 ditto.	52. Gum Arabic - - -	10 per cent. -	20 per cent.
5. Ambergris - - -	7½ ditto -	15 ditto.	53. Gundiberoza, or frankincense - - -	7½ ditto -	15 ditto.
6. Arrack, Batavia -	55 sa. rs. per leager -	110 sa. rs. per leager -	54. Hemp, sunn, or goomootoo - - -	Free -	Free.
7. Arrack, from foreign territories in Asia -	30 sa. rs. per leager -	60 sa. rs. per leager -	55. Hurrall, or myrobalan - - -	10 per cent. -	20 per cent.
8. Arsenic, white, red, or yellow - - -	10 per cent. -	20 per cent. -	56. Horses - - -	Free -	Free.
9. Asafetida - - -	10 ditto -	20 ditto.	57. Hursinghar flower -	7½ per cent. -	15 per cent.
10. Awl root, or morinda -	7½ ditto -	15 ditto.	58. Huraul, or orpiment, or yellow arsenic -	10 ditto -	20 ditto.
11. Beards, malas, or rosaries - - -	7½ ditto -	15 ditto.	59. Iron, wrought or unwrought - - -	10 ditto -	20 ditto.
12. Betel nut (customs) -	7½ ditto -	15 ditto.	60. Ivory - - -	7½ ditto -	15 ditto.
Ditto (town duty) -	5 ditto -	10 ditto.	61. Juttamunsee, or spike-nard - - -	10 ditto -	20 ditto.
13. Benjamin, or loban -	7½ ditto -	15 ditto.	62. Kulliniun - - -	7½ ditto -	15 ditto.
14. Brandy, from foreign territories in Asia -	30 ditto -	60 ditto.	63. Lead, pig, sheet, milled, and small shot -	10 ditto -	20 ditto.
15. Brasa, wrought and unwrought - - -	10 ditto -	20 ditto.	64. Loah - - -	7½ ditto -	15 ditto.
16. Brimstone - - -	10 ditto -	20 ditto.	65. Loban, or benjamin -	7½ ditto -	15 ditto.
17. Brocades, and embroidered goods -	7½ ditto -	15 ditto.	66. Mace - - -	10 ditto -	20 ditto.
18. Buhera, or myrobalan -	10 ditto -	20 ditto.	67. Maddar, or munjeet -	7½ ditto -	15 ditto.
19. Buckum, or sapan wood - - -	7½ ditto -	15 ditto.	68. Mahogany, and all other sorts of wood used in cabinet-work -	7½ ditto -	15 ditto.
20. Bullion and coin - -	Free -	Free.	69. Mastick - - -	10 ditto -	20 ditto.
21. Calizeerah, or Nigellah -	7½ per cent. -	15 per cent. -	70. Minium, or red lead -	10 ditto -	20 ditto.
22. Camphire - - -	10 ditto -	20 ditto.	71. Morinda, or awl root -	7½ ditto -	15 ditto.
23. Canvas, - excepting canvas made of sunn or hemp, or other material, the growth or manufacture of places subject to the government of the East India Company, which is exempted from charge of duty on importation by sea -	5 ditto -	10 ditto.	72. Munjeet, or madder -	7½ ditto -	15 ditto.
			73. Musk - - -	7½ ditto -	15 ditto.
			74. Myrobalans, viz. buhera, hurrall, and ownla - - -	10 ditto -	20 ditto.
			75. Myrrh - - -	10 ditto -	20 ditto.
			76. Nutmegs - - -	10 ditto -	20 ditto.
			77. Oils, vegetable or animal (customs) -	7½ ditto -	15 ditto.
			Ditto, ditto (town duty) -	5 ditto -	10 ditto.

Rates of Duties — continued.

Enumeration of Goods.	Imported on a British Bottom.	Imported on a Foreign Bottom.	Enumeration of Goods.	Imported on a British Bottom.	Imported on a Foreign Bottom.
78. Oil seeds (customs) -	7½ ditto -	15 ditto.	104. Senna -	10 ditto -	20 ditto.
79. Ditto (town duty) -	5 ditto -	10 ditto.	105. Synamoonkey leaf -	10 ditto -	20 ditto.
79. Oils, perfumed or essential, or otter and foolery tely -	7½ ditto -	15 ditto.	106. Spikenard, or juttamunsee -	10 ditto -	20 ditto.
80. Opium, foreign -	24 rs. per seer of 80 Cal. sa. wt.	48 rs. per seer of 80 Cal. sa. wt.	107. Spirituous liquors, not otherwise described in this table -	10 ditto -	20 ditto.
81. Orpiment, or yellow arsenic, or hurtaul -	10 per cent.	20 per cent.	108. Steel, wrought or unwrought -	10 ditto -	20 ditto.
82. Otter, or essential oils -	7½ ditto -	15 ditto.	109. Storax -	10 ditto -	20 ditto.
83. Ownla, or myrobalan -	10 ditto -	20 ditto.	110. Stones (precious) and pearls -	Free -	Free.
84. Pepper, black and white -	10 ditto -	20 ditto.	111. Sugar, wet or dry, including jaggery and molasses (customs) -	5 per cent.	10 per cent.
85. Piece goods, — cotton, silk, and partly cotton and partly silk, the manufacture of the Honourable Company's territories in India -	2½ ditto -	5 ditto.	112. Sulphur, or brimstone -	5 ditto -	10 ditto.
86. Ditto, ditto, ditto, when not the manufacture of the Honourable Company's territories in India -	7½ ditto -	15 ditto.	113. Sunn, hemp, and goomootoo -	10 ditto -	20 ditto.
87. Pimento, or allspice -	10 ditto -	20 ditto.	114. Tapa -	Free -	Free.
88. Pipe staves -	7½ ditto -	15 ditto.	115. Taizepaut, or mala-bathrum leaf -	7½ per cent.	15 per cent.
89. Precious stones and pearls -	Free -	Free.	116. Tea -	10 ditto -	20 ditto.
90. Prussian blue -	10 per cent.	20 per cent.	117. Teak timber -	Free -	Free.
91. Putcha put -	7½ ditto -	15 ditto.	118. Thread -	7½ per cent.	15 per cent.
92. Quicksilver -	10 ditto -	20 ditto.	119. Tin and tin ware -	10 ditto -	20 ditto.
93. Rattans -	7½ ditto -	15 ditto.	120. Tobacco (customs) -	4 as. per md. of 80 sa. wt. per seer -	8 as. per md. of 80 sa. wt. per seer.
94. Red sandal wood -	7½ ditto -	15 ditto.	Ditto (town duty) -	10 per cent.	20 per cent.
95. Red lead, or minium -	10 ditto -	20 ditto.	121. Toond flower -	7½ per cent.	15 per cent.
96. Rose-water -	7½ ditto -	15 ditto.	122. Tugger wood -	5 ditto -	10 ditto.
97. Rum, from foreign territories in Asia -	30 ditto -	60 ditto.	123. Turmeric (customs) -	5 ditto -	10 ditto.
98. Saffron -	10 ditto -	20 ditto.	Ditto (town duty) -	5 ditto -	10 ditto.
99. Safflower, or coosoom fool -	7½ ditto -	15 ditto.	124. Tutenague -	10 ditto -	20 ditto.
100. Sago -	7½ ditto -	15 ditto.	125. Ugger, or aloe wood -	7½ ditto -	15 ditto.
101. Salt, foreign -	3 rs. per md. of 82 sa. wt. per seer -	6 rs. per md. of 82 sa. wt. per seer.	126. Vermillion -	10 ditto -	20 ditto.
102. Sandal wood, red, white, or yellow -	7½ per cent.	15 per cent.	127. Verdigris -	10 ditto -	20 ditto.
103. Sapan, or buckum wood -	7½ ditto -	15 ditto.	128. Wax and wax candles -	10 ditto -	20 ditto.
			129. Wines and spirits, not otherwise provided for -	10 ditto -	20 ditto.
			130. Wood of all sorts used in building work -	7½ ditto -	15 ditto.
			131. Yellow ochre, or goopee muttee -	10 ditto -	20 ditto.
			132. Articles not enumerated above -	5 ditto -	10 ditto.

Trade of Calcutta. — Exports. — During the last 20 years the trade of Calcutta has experienced some very striking vicissitudes. Previously to the opening of the trade in 1814-15, cotton piece goods formed the principal article of export from India; the value of those exported from Calcutta, at an average of the 5 years from 1814-15 to 1818-19, being (at 2s. per sicca rupee) 1,260,736½ a year. The extreme cheapness of labour in India, and the excellence to which the natives had long attained in several departments of the manufacture, would, it might have been supposed, have sufficed to place this important department beyond the reach of foreign competition. But the wonderful genius of our mechanists, the admirable skill of our workmen, and our immense capital, have far more than counterbalanced the apparently insuperable drawback of high wages, and the expense of bringing the raw material of the manufacture from America, and even India itself; and have enabled our manufacturers to bear down all opposition, and to triumph over the cheaper labour, contiguous material, and traditional art of the Hindoos. The imports of British cottons and twist into India have increased since 1814-15, with a rapidity unexampled in the annals of commerce; and the native manufacture has sustained a shock from which it is not very likely it will ever recover. — (See *post*, p. 539.) The influence of these circumstances on the trade in piece goods has been very striking. During the year 1833-34, the value of those exported from Bengal was no more than 77,175½, being only about one sixteenth or one seventeenth part of what it amounted to 16 or 18 years previously!

An extraordinary change has also taken place in the trade in bullion at Calcutta. At no distant period it was one of the principal articles of export from Europe to India; and in 1818-19, there were imported into Calcutta from England only 1,216,115½ of gold and silver! But the current began soon after to change; and now sets so strongly in the opposite direction, that in 1832-33 the exports of the precious metals from Calcutta for England amounted to 516,419½.

The export of bullion from England to India at the former period, though influenced by other causes, was mainly occasioned by the difficulty under which we were then placed, of providing articles of merchandise suitable for the Indian markets, sufficient to balance our imports. The astonishing increase of our exports of cotton goods, besides completely obviating this difficulty, has actually, as we have just seen, produced an importation of large quantities of bullion from India. But it should be observed, that India derives most part of the bullion sent to Europe from China and Singapore, in payment of opium and other articles, so that the drain upon her is by no means so heavy as has been represented; and it may well be doubted, notwithstanding the numerous allegations to the contrary, whether it has had any injurious influence. Undoubtedly, however, it was much to be wished that the returns made by India to Europe in articles of native produce and manufacture, should be materially increased. The taste for British produce is already widely diffused over most parts of Hindostan; and it will, no doubt, continue to gain ground according as the natives become better acquainted with our language, arts, and habits. The difficulty of procuring return cargoes is now, in fact, almost the only obstacle to the rapid and indefinite extension of the trade with India. And it may be reasonably presumed, that this difficulty will progressively diminish, by the adoption of a course of policy and of measures calculated to develop the vast resources and dormant energies of the country. The repeal of the injudicious restrictions that formerly hindered Europeans from acquiring land, and from applying their capital and skill to most sorts of industry, carried on in the interior, with the exception of the culture of indigo, will doubtless be of considerable advantage. But the exorbitant amount of the land revenue, and the restrictions and duties imposed on the transit trade and internal commerce of the country, are unquestionably the principal causes of the depressed state of agriculture, as well as of the poverty of the inhabitants, and their inability to furnish equivalents for foreign products. The former should, if possible, be materially reduced; and it is not easy to see why the latter should not be wholly abolished. The soil and climate of Bengal are both admirably suited for the production of grain, indigo, sugar, opium, silk, cotton, saltpetre, and a vast variety of other desirable articles: the inhabitants are not deficient in industry, nor in a desire to improve

their condition; and there wants only the adoption of a sound and liberal system, to render the country prosperous and flourishing, and to lay the foundations of an immense commerce.

At present the principal articles of export from Calcutta are, opium, indigo, rice, and other species of grain, silk and silk goods, sugar, saltpetre, cotton and cotton piece goods, lac-dye and shell lac, gunnies and gunny bags, &c. We subjoin a statement of the

Quantity and Value (taking the Sicca Rupee at 2s.) of the principal Articles of native Produce, exported from Calcutta during the Years 1832-33, and 1833-34.

Articles.	1832-33.		1833-34.	
	Quantity.	Value.	Quantity.	Value.
Opium - - - - - chests	9,408	L. 1,177,559	12,006	L. 1,240,382
Indigo - - - - - Fy. mds.	131,016	1,310,160	90,217½	902,175
Rice - - - - - Bz. mds.	1,630,146	240,532	2,667,465	461,465
Raw silk - - - - - —	12,440½	343,121	15,500½	376,919
Silk piece goods - - - - - pieces	450,973	240,061	479,578	247,951
Sugar - - - - - Bz. mds.	229,347	182,400	290,363½	230,822
Saltpetre - - - - - —	354,853½	190,813	490,554	254,801
Raw cotton - - - - - —	126,943	127,038	143,555	143,250
Cotton piece goods - - - - - pieces	478,189	82,289	477,571	77,174
Lac dye - - - - - Bz. mds.	5,682½	10,956	9,590	22,416
Shell lac - - - - - —	19,063½	35,114	26,056½	60,412
Stick lac - - - - - —	1,272	1,249	104	199
Gunnies and gunny bags - - - - - No.	3,528,628	24,577	2,615,975	19,567
Skins and hides - - - - - —	1,015,348	57,238	1,251,577	66,004
Safflower - - - - - Bz. mds.	6,973½	17,339	7,630½	18,763
Ginger - - - - - —	21,488	7,053	39,877½	13,524

It appears from the following table that the total value of the merchandise exported from Calcutta by private traders in 1833-34 was 4,045,720½, and of treasure, 242,573½. The value of the Company's exports of merchandise during the same year was 552,252½, but their exports of treasure have not been stated. In these statements indigo and raw silk are valued at the Custom-house rates, which are considerably below their real value. Altogether, the exports from Calcutta in 1833-34 cannot have been much under 5,500,000½.

Destination of Exports.—From 40 to 50 per cent. of the exports from Calcutta are for the United Kingdom, from 20 to 25 for China, 6 or 7 for Singapore and Penang, 7 for France, 4½ for North and South America, the residue being for the coasts of Malabar and Coromandel, Pegu, the Arabian and Persian Gulfs, the Mauritius, &c. We subjoin a

Statement exhibiting the Value of the Merchandise, and the Value of the Treasure, exported from Calcutta on private Account, in 1832-33 and 1833-34, specifying the Shipments for each Country.

Countries.	1832-33.			1833-34.		
	Merchandise.	Treasure.	Total.	Merchandise.	Treasure.	Total.
	<i>Sicca Rupees.</i>	<i>Sicca Rupees.</i>	<i>Sicca Rupees.</i>	<i>Sicca Rupees.</i>	<i>Sicca Rupees.</i>	<i>Sicca Rupees.</i>
Great Britain - - - - -	1,27,15,094	51,64,183	1,78,79,283	1,18,88,475	19,68,257	1,38,56,732
France - - - - -	29,97,422	500	29,97,922	35,54,237	-	35,54,237
Sweden - - - - -	-	-	-	90,064	-	90,064
Portugal - - - - -	1,60,814	-	1,60,814	-	-	-
North America - - - - -	20,16,903	5,500	20,22,403	28,46,361	-	28,46,361
Coast of Coromandel - - - - -	15,29,198	12,000	15,41,198	28,22,372	-	28,22,372
Ceylon - - - - -	29,645	-	29,645	38,588	30,000	68,588
Maldives and Laccadives - - - - -	50,610	-	50,610	33,241	-	33,241
Coast of Malabar - - - - -	17,84,330	-	17,84,330	22,92,998	-	22,92,998
Arabian and Persian Gulfs - - - - -	9,77,629	-	9,77,629	9,68,577	-	9,68,577
Singapore - - - - -	24,22,202	33,100	24,55,302	20,99,168	2,025	21,01,193
Penang and Malacca - - - - -	5,13,151	-	5,13,151	2,39,237	-	2,39,237
China - - - - -	97,63,511	32,000	97,95,511	1,09,08,120	37,427	1,09,45,547
New Holland - - - - -	10,584	-	10,584	87,031	6,975	94,006
Sumatra and Java - - - - -	29,460	-	29,460	98,189	-	98,189
Pegu - - - - -	8,44,982	-	8,44,982	9,67,574	4,655	9,72,229
Mauritius - - - - -	7,51,121	6,49,778½	14,00,899½	12,07,598	3,76,188	15,83,786
Bourbon - - - - -	1,15,331	-	1,15,331	2,17,371	-	2,17,371
Cape and St. Helena - - - - -	58,816	-	58,816	78,003	-	78,003
Total sicca rupees - - - - -	3,65,68,903	58,97,067½	4,24,65,970½	4,04,57,204	24,25,727	4,28,82,931
or at 2s. per sicca rupee L. - - - - -	3,656,890	589,707	4,246,597	4,045,720	242,573	4,288,293

Sicca Rupees.

Total amount, merchandise and treasure, exported in 1833-34 - 4,28,82,931

Total amount, merchandise and treasure, exported in 1832-33 - 4,24,65,970½

Difference in favour of 1833-34 - - - 4,16,960½

The Company's exports, in 1832-33, were, merchandise and treasure together, 1,00,14,430 sicca rupees, or 1,001,443½.

Remarks on Exports.—The reader will elsewhere find (see *post*, p. 239., and the Article OPIUM) pretty ample information in relation to the trade in Opium. It is sufficient here to state, that it is rapidly growing in magnitude and importance. At an average of the 5 years ending with 1828-29, the exports from Calcutta were 6,369 chests, worth 944,071½, a year; but at an average of the 5 years ending with 1833-34, the exports had increased to 9,014½ chests, worth 1,163,809½, a year, being an annual increase of 2,645½ chests, and of 219,738½, of value. China is not the principal merely, but almost the only market for opium; so that the trade between Calcutta and her, is now second only to that between the former and England. Some opium is shipped for Singapore, but China is its ultimate destination.—(*Bell's Review* for 1833-34, p. 45.)

Previously to the close of the American war, the exports of indigo from Calcutta were comparatively trifling. But about that period Europeans began to engage in the business; and the culture of the plant has since been so much extended, and the preparation of the drug so much improved, that it has now become an article of primary commercial importance.—(See INDIGO.) Next to Great Britain, France is the principal market for indigo.

The crop of indigo in Bengal, which had, at an average of the 4 years ending with 1832-33, amounted to about 126,000 maunds a year, fell off in 1833-34 to 93,802 maunds. This great decline was occasioned partly by the unfavourableness of the season, but more by the diminished cultivation occasioned by the previous low prices, and the failure of some of the principal parties engaged in the trade.—(See *post*.)

But notwithstanding this decrease of the crop, and the great reduction in the imports into England in 1834 as compared with previous years, prices have not sustained any very material advance. The consumption of indigo in England has fallen off considerably since 1830, the effect, as is supposed, of the decreasing use of blue cloth. Subjoined is a statement of the

Exports of Indigo from Calcutta during the Five Years ending with 1833-34, specifying the Countries for which it has been exported, and the Quantities sent to each.

Years.	Great Britain.	France.	N. America.	Hamburgh, Sweden, and Portugal.	Arabian and Persian Gulfs.	Other Places.	Total.
	<i>Fac. Mds.</i>	<i>Fac. Mds.</i>	<i>Fac. Mds.</i>	<i>Fac. Mds.</i>	<i>Fac. Mds.</i>	<i>Fac. Mds.</i>	<i>Fac. Mds.</i>
1829-30	104,724	16,451	4,737	-	5,024	319	132,255
1830-31	85,741	23,151	5,899	244	10,939	583	126,556
1831-32	85,330½	15,219	10,488	-	7,110	903½	119,051½
1832-33	93,929	26,319	6,625½	235	2,991½	915½	131,016
1833-34	51,906½	30,212	5,481½	257	12,114	1,145½	90,217
Total	421,631½	111,352	33,231½	736	28,278½	3,866½	599,095½

Fac. Mds.
Average total annual exports, 1829-30 to 1833-34 119,819
Average total annual exports, 1824-25 to 1828-29 115,846

Of the various articles exported from Bengal, sugar is that of which a large increase may, perhaps, be most reasonably anticipated. The processes followed in its culture and production have hitherto been of the rudest description; but, now that Europeans may engage in the business, it is probable they will be materially improved. The excess of 5s. a cwt. of duty laid on East India sugar, imported for home consumption, over that which is laid on West India sugar, ought to be repealed. There neither is nor can be any good reason why similar products, from different dependencies of the empire, should not be allowed to come into our markets on the same footing. Should any considerable decline take place in the production of sugar in our West India colonies, the expediency of equalising the duties on sugars of the East and West Indies, would be as obvious as its justice.

Cotton is another article of export which might, it is believed, be very greatly increased in quantity, and, probably also, improved in quality, by giving greater attention to its culture and preparation. Recently, however, the trade has been declining. The exports of cotton from Calcutta, at an average of the 3 years ending with 1833-34, did not exceed half the quantity exported during the 3 years ending with 1826-27. Bombay and Surat are, however, the great shipping ports for Indian cotton.

The exports of rice from Bengal fluctuate very greatly. This is not caused so much by variations in the crops of the country, as by variations in those of other countries; for, when a scarcity occurs in most parts of continental Asia, or in any of its islands, recourse is almost invariably had to Bengal to supply the deficiency; and the demands thence arising have been sometimes enormous. In 1831-32, for example, the exports of rice from Calcutta to the coast of Coromandel amounted to only 16,545 maunds, whereas in 1833-34, they amounted to 1,252,056 maunds. — (*Bell's Comparative View of 1832-33, and 1833-34, p. 41.*) It is worthy of remark, that while Bengal is shipping immense supplies of rice and other grain to distant parts, a large part of her own population is frequently in a state of great want and suffering. Ireland is not, therefore, the only country in which the most abject poverty and wretchedness on the part of the inhabitants, are found combined with great fertility of soil, and a large exportation of food.

The exports of saltpetre from Calcutta have increased materially during the last dozen years, and were greater in 1833-34 than they have been for a lengthened period. It is doubtful, however, owing to the competition of *nitrate of soda* from South America, whether this increase will be maintained. France is now principally supplied from America. — (See *SALTPETRE*.)

Besides the articles of native Indian produce exported from Calcutta, she re-exports pretty considerable quantities of various articles brought from other parts. The value of the British cotton goods re-exported, amounts to about 90,000*l.* a year. They are principally bartered with the Burmese for silver. The conveyance of the latter out of the Burmese dominions is strictly prohibited; but in Burma, as in England and elsewhere, the ingenuity of the smuggler is too much for the vigilance of the government, and the trade is carried on without much difficulty.

Imports. — The great articles of import into Calcutta are, British cotton manufactures and cotton twist; bullion: copper with spelter, tin, lead, iron, and other metals; woollens; wines and spirits; ale and beer; haberdashery, millinery, &c.; coffee; hardware and cutlery; pepper; coral, glass, and bottles; plate, jewellery, watches, &c.; books and stationery; tea, &c.

Statement exhibiting the Quantity and Value of the Principal Articles (classed in Alphabetical Order) imported into Calcutta during the Years 1832-33, and 1833-34.

Species of Merchandise.	1832-33.		1833-34.	
	Quantity.	Value.	Quantity.	Value.
Petel nut - - - - - Bz. mds.	29,931	L. 5,574	12,602	L. 5,504
Bottles, empty - - - - - dozens	77,825	9,454	109,785	10,833
Books and pamphlets - - - - - —	-	22,700	-	16,725
Buffalo horns - - - - - No.	990,000	6,766	1,166,905	7,090
Camphor - - - - - Bz. mds.	7933	3,085	1,3933	6,428
Coffee - - - - - —	13,530½	22,047	17,954½	26,020
Coals - - - - - —	64,642	2,942	140,717	44,100
Coral, real - - - - - —	115,630	8,197	288,804	14,117
Glass - - - - - Bz. mds.	-	12,447	-	13,577
Guns and pistols - - - - - —	-	6,132	-	4,518
Haberdashery, millinery and apparel - - - - - —	-	31,569	-	34,565
Hardware and cutlery - - - - - lbs.	-	26,548	-	16,882
Lametta - - - - - —	44,669	13,881	56,976	15,356
Metals:				
Copper - - - - - Bz. mds.	84,640½	292,907	89,189	285,187
Spelter - - - - - —	30,710½	13,095	24,941	9,631
Tin, block - - - - - —	12,545½	21,285	-	16,973
Tin plates - - - - - boxes	890	1,355	2,017	3,825
Lead - - - - - Bz. mds.	28,121½	14,920	12,407	5,842
Lead shot - - - - - bags	6,554	1,636	3,296	991
Iron - - - - - Bz. mds.	155,173	41,965	135,141	43,584
Steel - - - - - —	9,049	6,841	12,757½	6,987
Quicksilver - - - - - —	1,321	11,275	1,234½	10,088
Brass, ingot - - - - - —	419	1,075	1,182	2,512
Metal, sheathing - - - - - —	338	499	-	-
Ironmongery, machinery, and anchors - - - - - —	-	15,893	-	20,215
Oilman's stores and grocery - - - - - Bz. mds.	-	15,103	-	19,071
Pepper, black - - - - - —	69,273½	56,451	31,219	28,389

Statement — continued

Species of Merchandise.	1832-33.		1833-34.	
	Quantity.	Value.	Quantity.	Value.
Piece goods :				
White cotton - - - pieces	909,135	273,233	1,036,227	339,699
yards	35,809		4,630	
dozens	2,049		492	
Coloured cotton - - - yards	346,297	153,237	174,320	89,150
dozens	8,742		8,831	
pieces	163,325		36,953	
Silk and mixed goods - - - pieces	13,899	36,694	26,524	70,848
Plate, jewellery, and watches	-	20,800	-	12,948
Salt - - - Bz. mds.	8,438	2,468	12,496	3,659
Spices, mace and nutmegs - - -	855	6,813	1,100	8,787
Seagars and cheroots - - -	-	2,828	-	5,323
Stationery and cards - - -	-	12,283	-	14,626
Spirits - - -	-	30,323	-	30,536
Ale, beer, and porter - - - butts	252	42,483	322	26,972
hogsheads	8,011		7,193	
dozens	2,293		2,082	
Twist and yarn - - - lbs.	2,995,715	258,781	3,036,621	251,649
Tea - - -	-	19,831	-	18,850
Vermilion - - -	-	4,430	1,941	16,555
Wines - - - Bz. mds.	552	81,805	-	61,391
Wood - - -	-	22,609	-	14,475
Woolens - - -	-	80,370	-	115,173

The total amount of all sorts of merchandise imported into Calcutta by private traders in 1833-34 was 1,956,627*l.*, exclusive of 586,394*l.* of treasure. The Company's imports, during the same year, amounted to 90,325*l.*

Sources of Imports. — These differ in different years, but, speaking generally, Great Britain furnishes about 60 per cent. of the whole; France, about 3 per cent.; North America, 2½; China, from 12 to 15; Singapore, from 6 to 8; coast of Coromandel, from 3 to 4; Malabar, from 3 to 4; Pegu, from 3 to 4, &c.

We subjoin a

Statement exhibiting the Value of the Merchandise, and the Value of the Treasure, imported into Calcutta on private Account, in 1832-33 and 1833-34, specifying the Imports from each Country.

Countries.	1832-33.			1833-34.		
	Merchandise.	Treasure.	Total.	Merchandise.	Treasure.	Total.
Great Britain - - -	<i>Sicca Rupees.</i> 1,40,26,707	<i>Sicca Rupees.</i> -	<i>Sicca Rupees.</i> 1,40,26,707	<i>Sicca Rupees.</i> 1,39,91,801	<i>Sicca Rupees.</i> 2,900	<i>Sicca Rupees.</i> 1,39,94,701
France - - -	7,96,283	-	7,96,283	10,04,133	5,825	10,07,958
Sweden - - -	-	-	-	57,625	-	57,625
South America - - -	20,831	1,24,875	1,45,706	19,004	-	19,004
North America - - -	3,69,677	2,08,786	5,78,463	3,03,807	3,40,424	6,44,231
Coast of Coromandel - - -	6,58,328	1,88,862	8,47,190	7,18,015	1,81,905	8,99,918
Ceylon - - -	6,975	-	6,975	25,991	-	25,991
Maldives and Laccadives - - -	98,659	-	98,659	91,698	-	91,698
Coast of Malabar - - -	7,92,430	3,000	7,95,430	7,23,750	-	7,23,750
Arabian and Persian Gulfs - - -	3,28,050	16,400	3,44,450	4,39,462	23,900	4,63,362
Singapore - - -	5,81,595	12,65,725	18,47,320	5,59,383	9,99,906	15,59,289
Penang and Malacca - - -	2,65,906	1,62,175	4,28,081	2,28,337	1,61,173	3,79,510
China - - -	9,34,228	22,12,431	31,46,659	10,18,170	37,58,524	47,76,694
New Holland - - -	5,347	-	5,347	20,892	-	20,892
Somatra and Java - - -	34,441	-	34,441	28,501	-	28,501
Pegu - - -	2,56,471	4,89,444	7,45,915	2,06,389	2,86,298	4,92,687
Mauritius - - -	34,522	24,864	59,386	30,967	90,870	1,21,837
Bourbon - - -	75,775	-	75,775	95,100	-	95,100
Cape and St. Helena - - -	6,974	-	6,974	5,247	-	5,247
Total sicca rupees - - -	1,92,91,199	46,96,563	2,39,87,762	1,95,66,270	58,63,942	2,54,30,212
at 2s. per sicca rupee - - -	1,929,120	469,656	2,398,776	1,956,627	586,394	2,543,021

Total amount, merchandise and treasure, imported in 1833-34 - *Sicca Rupees.* 2,54,30,212

Total amount, merchandise and treasure, imported in 1832-33 - 2,39,87,762

Difference in favour of 1833-34 - 14,42,449

The Company's imports in 1833-34 were - 8,00,221

A statement of the Value (in Sicca Rupees) of the private Trade between Great Britain and Bengal, from the 1st of May 1813 to 30th of April 1834. — (*Bell's Comparative View for 1832-33 and 1833-34*, p. 55.)

	Imports into Calcutta.			Exports from Calcutta.		
	Merchandise.	Treasure.	Total.	Merchandise.	Treasure.	Total.
1813-14	<i>Sicca Rupees.</i> 53,76,775	<i>Sicca Rupees.</i> 32,750	<i>Sicca Rupees.</i> 54,09,525	<i>Sicca Rupees.</i> 1,19,63,405	-	1,19,63,405
1814-15	40,99,165	5,25,127	46,24,292	1,21,42,283	-	1,21,42,283
1815-16	57,52,886	11,42,596	68,95,482	1,64,44,208	-	1,64,44,208
1816-17	80,51,112	18,59,853	99,10,965	1,38,06,966	-	1,38,06,966
1817-18	1,35,62,962	61,57,981	1,97,20,943	1,69,12,905	-	1,69,12,905
1818-19	1,59,44,490	1,21,61,159	2,81,05,649	1,38,72,325	48	1,38,72,373
1819-20	66,80,873	63,07,519	1,29,88,392	1,25,64,391	-	1,25,64,391
1820-21	87,19,664	14,89,017	1,02,08,681	2,07,98,860	4,106	2,08,02,966
1821-22	1,25,68,218	1,64,758	1,42,15,676	94,10,405	13,500	94,23,905
1822-23	1,67,98,082	1,70,758	1,69,68,840	1,27,10,960	5,460	1,27,16,420
1823-24	1,37,67,035	5,24,032	1,42,91,067	1,55,64,851	2,23,767	1,57,88,618
1824-25	1,61,84,454	13,250	1,61,97,704	1,39,30,093	2,69,466	1,41,99,559
1825-26	1,26,36,147	1,26,978	1,27,63,125	1,71,31,915	-	1,71,31,915
1826-27	1,26,36,147	20,180	1,26,46,327	99,61,591	-	99,61,591
1827-28	1,86,43,444	75,690	1,87,17,064	1,28,85,130	7,06,979	1,35,90,109
1828-29	2,20,29,791	1,687	2,20,31,478	1,16,40,299	12,41,443	1,28,81,742
1829-30	1,61,25,841	-	1,61,25,841	1,08,40,687	12,20,257	1,20,60,944
1830-31	2,00,73,354	1,000	2,00,74,354	1,18,40,971	30,16,384	1,48,57,355
1831-32	1,73,72,762	-	1,73,72,762	1,18,10,761	37,06,397	1,55,17,158
1832-33	1,40,26,707	-	1,40,26,707	1,27,15,024	61,64,180	1,78,79,204
1833-34	1,39,91,801	2,900	1,39,94,701	1,18,88,475	19,68,257	1,38,56,732

Account of Ships and Tonnage, arrived at and departed from Calcutta, during the Years 1832-33, and 1833-34. (Fractions omitted in this Table, but allowed for in the summing up.)

Arrivals.				Departures.			
		1832-33.	1833-34.			1832-33.	1833-34.
British Imports.		Sh.	Tons.	British Exports.		Sh.	Tons.
Honourable Company's regular ships	7	9,383	8	10,587	Hon. Company's reg. ships	7	9,391
Honourable Company's chartered ships	7	3,543	9	5,106	Hon. Company's chart. ships	8	4,082
Ships from the U. Kingdom	77	33,379	95	38,997	Ships cleared for England, via Madras, &c.	68	29,716
from Asiatic ports	137	39,264	158	46,050	Ships cleared for Africa (Cape)	2	591
Dhonies	54	4,445	172	21,042	for Asiatic ports	111	33,560
Vessels laden with coast salt	153	15,339	319	35,793	Dhonies	27	2,805
in ballast	4	1,389	11	3,486	Ships laden with grain	169	22,386
Arab and Turkish	9	3,825	10	4,415	Arab and Turkish	8	3,250
Burmese	-	-	2	490	in ballast	48	4,669
				Burmese	-	-	1
Total	448	110,571	784	165,299	Total	448	110,550
Foreign Imports.				Foreign Exports.			
Ships from foreign Europe	15	4,942	23	7,708	Ships cleared for foreign Europe	15	5,399
from North America	15	4,484	22	7,553	Ships cleared for North America	17	5,103
from Asiatic ports	8	2,894	9	3,131	for Asiatic ports	12	5,905
in ballast	-	-	3	992			
Total	58	12,321	57	19,185	Total	44	14,407
Grand total	486	122,892	841	184,485	Grand total	492	124,957

Duties.—Account of the Gross Amount of Duties collected on Merchandise imported at Calcutta by Sea.

	1832-33.	1833-34.
	L.	L.
Under British colours (including town duty)	57,150	54,267
Foreign colours (ditto)	14,786	13,037
Total	L. 71,936	67,304

Duties.—Account of the Gross Amount of Duties collected on Merchandise exported from Calcutta by Sea.

	1832-33.	1833-34.
	L.	L.
Under British colours	3,918	4,208
Foreign colours	1,503	2,176
Total	L. 5,226	6,384

Number and Tonnage of Vessels cleared out at Calcutta for Great Britain, Foreign Europe, and the United States, during the Ten Years ending with 1832-33.

Years.	Great Britain.		Foreign Europe.		United States.	
	Vessels.	Tonnage.	Vessels.	Tonnage.	Vessels.	Tonnage.
1822-23	59	34,832	21	9,277	11	3,378
1823-24	66	34,122	3	1,165	3	911
1824-25	49	26,845	10	3,897	10	3,449
1825-26	65	35,446	12	4,595	17	5,021
1826-27	86	41,124	13	4,941	6	1,825
1827-28	72	35,201	18	5,855	13	3,269
1828-29	80	37,802	29	8,906	13	4,297
1829-30	64	32,816	15	5,475	13	4,068
1830-31	79	36,351	17	5,220	15	4,716
1831-32	74	34,931	7	2,648	25	7,414
1832-33	79	35,240	15	5,399	17	5,013

Failures at Calcutta.—Within the 3 years ending with 1833, some of the principal mercantile establishments in this city failed for immense sums. To examine minutely into the origin of these disasters would lead us into inquiries foreign to the object of this work, and with respect to which it is difficult to acquire accurate information. We believe, however, that the main source of the evil was the combination, by most of the principal houses, of the business of merchants with that of bankers. Their credit being high, at the end of the war large sums were deposited in their hands, for which they engaged to pay a high rate of interest. But instead of employing these deposits, as bankers in England would have done, in the discount of bills at short dates, or in the purchase of government securities readily convertible into money, they employed them, probably because they could with difficulty dispose of them otherwise, in all manner of mercantile speculations,—advancing very large sums to the indigo planters, exporting goods to Europe, either directly on their own account, or indirectly by lending to those who did,—becoming owners of Indian shipping, &c. Most of those speculations turned out exceedingly ill. The production of indigo was so much increased, partly in consequence of the large capitals turned to the business, and partly of the high prices in England, that “fine blue violet,” which had brought, in the London market, at an average of the 3 years ending with 1827, from 12s. 10d. to 13s. 4d. per lb., fell, at an average of the 3 years ending with 1832, to from 5s. 8d. to 6s. 4d. per lb., and other sorts in proportion. At these prices the production would not pay; and very heavy losses were sustained, and much capital sunk, by the planters and those who had supplied them with funds to extend their undertakings. The investments in Indian shipping turned out even worse than those in the indigo plantations, the shipping of England having nearly driven that of India out of the field. The embarrassment occasioned by this locking up of their capital, and by the ruinous nature of the adventures in which they were embarked, began to manifest itself simultaneously with the scarcity of money occasioned by the drains on account of the Burmese war. The great mercantile houses began then to find that they were entangled in difficulties from which they have been wholly unable to extricate themselves. After struggling on, some for a longer and some for a shorter period, most of them have since failed, the greater number for very large sums.

But, however distressing in the mean time, the embarrassment and want of confidence arising from the failures alluded to could not be of long continuance. In the end they will, no doubt, be productive of a better order of things. It is of the utmost consequence that the vicious combination of the business of a merchant with that of a banker should be put an end to. It is singular, indeed, that individuals should be found willing to intrust large sums in the hands of those who, they are aware, are employing them in the most hazardous adventures. The higher the interest promised by such persons, the greater ought to be the caution of the public in dealing with them.

Some, perhaps most, branches of the import trade of Calcutta seem also to have been completely overdone. That of cotton twist is an instance. In 1829-30, the imports were 1,625,333 lbs.; in 1830-31, they were 3,449,044 lbs.; and in 1831-32, 5,433,323 lbs. Such a supply was far beyond the wants of the country; and the returns were so very inadequate, that the imports were reduced in 1832-33 to 2,993,715 lbs. In 1833-34, the imports amounted to 3,036,621 lbs., and the trade is now comparatively steady. The imports of copper were also carried to an excess; but the greatest excess was in the article spelter, which has for some time past been almost unsaleable at Calcutta.—(See SPELTER.) (For further details as to the points now touched upon, the reader is referred to the clear and able evidence of G. G. de H. Larpet, Esq. before the Committee of the House of Commons on Manufactures, Commerce, &c.)

This article has been compiled from the following authorities:—*Milburn's Oriental Commerce*; *A Review of the external Commerce of Bengal*, by Horace Hayman Wilson, Esq. 1830; *Bell's Comparative View of the external Commerce of Bengal*, for the years 1832-33, and 1833-34; *The Bengal Directory*; *Thornton's East Indian Calculator*; *Parliamentary Papers relating to the Finances of India and the Trade of India and China 1830-1833*; and *private communications*.

CALICO (Ger. *Kattun*; Du. *Katoen*; Dan. *Kattun*; Sw. *Cattun*; Fr. *Coton*, *Toile de Coton*; It. *Tela Bambiagina*, *Tela dipinta*; Sp. *Tela de Algodon*; Port. *Pano de Algodao*; Rus. *Wüboika*; Pol. *Bawelniha*), cloth made of cotton; so called from Calicut, on the Malabar coast, whence it was first imported. In England, all white or unprinted cotton cloths are denominated calicoes; but in the United States this term is applied to those only that are printed.

Historical Notice of the Art of Calico Printing.—This art, though apparently one of the most difficult, has been practised from a very remote era. Herodotus mentions (lib. 1. § 202.), that a nation on the shores of the Caspian were in the habit of painting the figures of animals on their clothes, with a colour formed from the leaves of trees bruised and soaked in water; and he adds, that this colour was not effaceable, and was as durable as the clothes themselves. It is difficult to imagine that the colours could have been so permanent, had not those using them been acquainted with the use of mordants. There is, however, a passage in Pliny (*Hist. Nat.* lib. xxxv. § 11.), which, though in some respects obscure, shows that the ancient Egyptians were fully acquainted with the principle of calico printing. "They paint," says he, "the clothes, not with colours, but with drugs (*sorbentibus medicamentis*) that have no colour. This being done, they immerse them in a vat full of boiling dye, and leave them there for a little: when they take them out, they are painted of various colours. It is extraordinary, seeing that there is only one colour in the vat (*unus in cortina color*), that a variety of colours should be produced by the operation of the drugs." Pliny further states, that the colours were so adhesive they could not be washed out; and that clothes were the stronger for being dyed. A similar process is known to have been followed in India from the earliest times. The chemical and mechanical inventions of modern ages have been the cause of vast improvements in this ingenious and beautiful art; but the passage now quoted shows distinctly that we have, in this instance, been only perfecting and improving processes practised in the remotest antiquity.

Calico Printing in this Country. Duties on Calicoes.—In Great Britain the printing of cottons has formed, for a considerable period, a very important and valuable business. It has been calculated that there are not less than 230,000 individuals employed in, and dependent upon, the print trade for subsistence, receiving the annual sum of 2,400,000*l.* in wages.

This important and valuable business may be truly said to have grown up amongst us in despite of repeated efforts for its suppression. To prevent the use of calicoes from interfering with the demand for linen and woollen stuffs, a statute was passed in 1721, imposing a penalty of 5*l.* upon the weaver, and of 20*l.* upon the seller, of a piece of calico! Fifteen years after, this extraordinary statute was so far modified, that calicoes manufactured in Great Britain were allowed to be worn, "provided the warp thereof was entirely of linen yarn." This was the law with respect to calicoes till after the invention of Sir Richard Arkwright introduced a new era into the history of the cotton manufacture, when its impolicy became obvious to every one. In 1774, a statute was passed, allowing printed goods, wholly made of cotton, to be used, after paying a duty of 3*d.* a yard (raised to 3½*d.* in 1806); and enacting some regulations as to the marks to be affixed to the ends of the pieces, the stripes, &c.

This act continued in force down to 1831; but, though an improvement upon the old law, it was much, and justly, complained of. Its injustice and injurious operation were very forcibly pointed out by Mr. Poulett Thompson, in his excellent speech on taxation. "It is a matter of surprise to me," said the Right Hon. gent., "that this most impolitic impost should have been allowed to continue, especially when it was declared by the committee of 1818 to be '*partial and oppressive*, and that its repeal was most desirable:' who, indeed, can examine it, and not feel the truth of this observation? Is it credible, that in order to raise a nett revenue of 599,669*l.*, a gross tax should be imposed of 2,019,737*l.*? and yet this was the return, according to the paper on your table, for 1825. And these figures are still far from showing the real cost of the collection of this tax;—that must be taken upon the gross produce; and supposing the rate of the collection for the excise to be 5 per cent., which is less than it really is, you have a cost of 20 per cent. on the nett produce of this tax, for charges. In addition to this, from all the inquiry I have been able to make, the increased cost to the manufacturer is fully 5 per cent. upon the whole quantity made; so that you have thus two sums, each of 100,000*l.*, levied on the public, for the sake of exacting a duty of 600,000*l.* But the revenue is again, in this case, far from being the measure of the injury you inflict. The inequality of the tax constitutes its chief objection. The duty is levied upon the square yard, at 3½*d.* per yard. Thus, the piece of calico which sells for 6*d.*, duty paid, contributes equally with that which is worth 5*s.* a yard. You levy an onerous and oppressive tax of 100 or 150 per cent. upon the poor, who are the purchasers of inferior cottons; whilst the rich, who buy only the finest kinds, pay but 10 or 15 per cent."

It is due to Mr. Thompson to state, that, not satisfied with giving this forcible exposition of the inequality and injurious operation of the duty on printed goods, one of his first measures, on coming into office, was to propose its repeal.

The following tables exhibit the quantity of printed cloths produced in Great Britain, the quantity exported, and the amount of revenue and drawback thereon, during the year ended 5th of January, 1830.

I. Return of the Number of Square Yards of Calicoes, Muslins, Linens, and Stuffs, made either of Cotton or Linen, printed, painted, stained, or dyed, in Great Britain (except such as shall have been dyed of one Colour throughout), with the Amount of Excise Duties collected thereon in England and Scotland, in the Year ended 5th of January, 1830; distinguishing the Number of Square Yards and Amount of Duty collected thereon. — (*Parl. Paper*, No. 335. Sess. 1830.)

	Number of Yards.			Amount of Duty.
	Foreign Calicoes.	Linens and Stuffs.	Calicoes and Muslins.	
England - - -	22,338	1,704,761	102,234,454	£ s. d. 1,516,431 14 10
Scotland - - -	- -	8,755	26,105,550	380,833 12 3
Year ended 5th of January, 1830 }	22,338	1,713,516	128,340,004	1,897,265 7 1

II. Return of the Total Number of Square Yards of printed Calicoes, Muslins, Linens, and Stuffs, exported from England and Scotland, in the Year ended 5th of January, 1830; the Amount of Drawbacks paid or allowed thereon; distinguishing the Quantities and Amount of Drawbacks allowed to Foreign Parts from the Quantities and Drawbacks paid or allowed on the like Articles on the Removal coast-wise to Ireland.

	Exported to Foreign Countries.			Exported to Ireland.	
	Number of Yards.		Amount of Drawback.	No. of Yards.	Amount of Drawback.
	Foreign Calicoes.	Linens, Stuffs, Calicoes, and Muslins.		Linens, Stuffs, Calicoes, and Muslins.	
England - - - - -	3,672	81,445,424	£ s. d. 1,187,852 17 4	5,169,683	£ s. d. 75,391 4 2
Scotland - - - - -	- -	8,417,009	122,748 0 11	869,358	12,678 2 9
Year ended 5th of Jan. 1830 -	3,672	89,862,433	1,310,600 18 3	6,039,041	88,069 6 11

By the 34 Geo. 3. c. 23. it is enacted, that the inventor, designer, or printer of any new and original pattern for printing linens, cottons, calicoes, or muslins, shall have the sole right of printing and reprinting the same for 3 months, to commence from the day of first publishing.

CALOMEL. Chloride of mercury; frequently called mild muriate of mercury; and sometimes, but less properly, submuriate of mercury.

CAMBRIC, OR **CAMBRICK** (Ger. *Kammertuch*; Du. *Kameryksdoek*; Fr. *Cambray Batiste*; It. *Cambraja*; Sp. *Cambrai*; Port. *Cambrã*; Rus. *Kamertug*), a species of very fine white linen, first made at Cambray, in French Flanders, whence it derives its appellation. It is now produced, of an equally good quality, in Great Britain.

CAMEL (Fr. *Chameau*; It. and Sp. *Camelo*; Ger. *Kameel*; Arab. *Djmel*; Lat. *Camelus*; Greek, *καμηλος*), is indigenous to Arabia, and we only mention it in this place on account of its extreme importance in the commerce of the East.

The camel is one of the most useful of the animals over which the inhabitants of Asia and Africa have acquired dominion. These continents are intersected by vast tracts of burning sand, the seats of desolation and drought, so as, apparently, to exclude the possibility of any intercourse taking place between the countries that they separate. "But as the ocean, which appears at first view to be placed as an insuperable barrier between different regions of the earth, has been rendered, by navigation, subservient to their mutual intercourse; so, by means of the camel, which the Arabians emphatically call the *Ship of the Desert*, the most dreary wastes are traversed, and the nations which they disjoin are enabled to trade with one another. Those painful journeys, impracticable by any other animal, the camel performs with astonishing despatch. Under heavy burdens of 600, 700, and 800 lbs. weight, they can continue their march during a long period of time, with little food or rest, and sometimes without tasting water for 8 or 9 days. By the wise economy of Providence, the camel seems formed of purpose to be the beast of burden in those regions where he is placed, and where his service is most wanted. In all the districts of Asia and Africa, where deserts are most frequent and extensive, the camel abounds. This is his proper station, and beyond this the sphere of his activity does not extend far. He dreads alike the excesses of heat and cold, and does not agree even with the mild climate of our temperate zone." — (*Robertson's Disquisition on Ancient India*, Note 53.)

The first trade in Indian commodities of which we have any account (Genesis xxxvii. 25.) was carried on by camels; and they still continue to be the instruments employed in the conveyance of merchants and merchandise throughout Turkey, Persia, Arabia, Egypt, Barbary, and many contiguous countries. The merchants assemble in considerable numbers, forming themselves into an association or *caravan* — (see *CARAVAN*), for their mutual protection against the attacks of robbers, and the dangers incident to a journey through such rude and inhospitable countries. These caravans are often very large and usually consist of more camels than men. The capacity of the camel to endure fatigue, and the small supply of provisions that he requires, is almost incredible.

"His ordinary burden," says Volney, "is 750 lbs.; his food, whatever is given him — straw, thistles, the stones of dates, beans, barley, &c. With a pound of food a day, and as much water, he will travel for weeks. In the journey from Cairo to Suez, which is 40 or 46 hours, they neither eat nor drink; but these long fasts, if often repeated, wear them out. Their usual rate of travelling is very slow, hardly above 2 miles an hour: it is in vain to push them; they will not quicken their pace; but, if allowed some short rest, they will travel 15 or 18 hours a day." — (*Voyage en Syrie*, tom. ii. p. 383.)

The Arabians regard the camel as a sacred animal, the gift of Heaven, without whose aid they could neither subsist, nor trade, nor travel. Its milk is their ordinary food; they also eat its flesh, especially that of the young camel, which they reckon excellent; its hair, which is renewed every year, is partly manufactured into stuffs for their clothes and furniture, and partly sent abroad as a valuable article of merchandise; and even its fæces serve them for fuel. Blest with their camels, the Arabs want nothing, and fear nothing. In a single day they can traverse 40 or 50 miles of the desert, and interpose its trackless sands as an impenetrable rampart between them and their foes. — (See the admirable description of the camel, in Buffon.)

But, however useful to the inhabitants of parched, sandy deserts, it may be worth while, perhaps, to observe, that the camel is of very little service elsewhere. He cannot walk 100 yards on wet or slippery ground without stumbling. He is totally unknown in all hilly or woody countries; and, with few exceptions, may be said to be as great a stranger in the Eastern Islands, Japan, the southern parts of China, the whole country lying between China and India, and all the southern parts of the latter, including Bengal, as he is in Europe. In all those vast countries the ox is the most useful of the lower animals. It is used for draught (for which the camel is totally unfit,) in the cart and plough, in the carrying of burdens, in treading corn, in the oil press, &c., and finally as food.

CAMELS' HAIR (Ger. *Kameelhaar*; Fr. *Poil de chameau*, *Laine de chevron*; It. *Pelo di camello*; Sp. *Pelo ó lana de camello*). The hair of the camel imported into this country is principally used in the manufacture of fine pencils for drawing and painting. In the East, however, it is an important article of commerce, and is extensively used in the arts. It serves for the fabrication of the tents and carpets of the Arabs, and for their wearing apparel. Cloth is also manufactured of it in Persia and other places. The most esteemed hair comes from Persia. It is divided into three qualities; black, red, and grey. The black is the dearest, and the grey is only worth half the red. Considerable quantities of camels' hair are exported from Smyrna, Constantinople, and Alexandria. It is used in the manufacture of hats, particularly by the French. — (*Rees's Cyclopædia*, art. *Camelus*.)

CAMLET, or CAMBLET (Ger. and Du. *Kamelot*; Fr. *Camelot*; It. *Ciambellotto*; Sp. *Camelote*; Rus. *Kamlot*), a plain stuff, manufactured on a loom, with two treadles, as linens are. There are camlets of various colours and sorts: some wholly of goats' hair; others, in which the warp is of hair, and the woof half hair and half silk; others, again, in which both the warp and the woof are of wool; and, lastly, some, of which the warp is of wool and the woof of thread: some are striped, some watered, and some figured.

CAMOMILE (Fr. *Camomille*; It. *Camomilla*; Sp. *Manzanilla*; Lat. *Chamomilla*; a well known plant, whose flowers are used for medical purposes. Most of what is brought to the London market is grown about Mitcham, in Surrey.

CAMPHOR, or CAMPHIRE (Ger. *Kampfer*; Du. *Kamfer*; Fr. *Camphre*; It. *Canfora*; Sp. *Alcanfor*; Rus. *Kamfora*; Lat. *Camphora*; Arab. and Pers. *Kāfoor*; Mal. *Kaafur*). There are two descriptions of this valuable article, which must not be confounded.

1. *Camphor of Commerce*, or that met with in Europe, is obtained by boiling the timber of a species of laurel (*Laurus Camphora*), a tree found in the forests of Fokien, in China, near the city of Chinchew, where there is annually produced from 2,500 to 3,000, and sometimes as much as 4,000 piculs. Most of the camphor imported into Europe comes from China; but a small quantity, considered of superior quality, comes from Japan by way of Batavia. The exports from Canton in 1830 and 1831 were respectively 3,452 and 2,043 piculs, being, at an average, 366,266 lbs.; if to this we add the exports from Batavia of Japan camphor, amounting to 489 piculs, the total annual produce of China and Japan for exportation will be 432,770 lbs. It is brought to this country in chests, drums, and casks; and is in small, granular, friable masses, of a dirty white or greyish colour, very much resembling half-refined sugar. When pure, the camphor of commerce has a strong, peculiar, fragrant, penetrating odour, and a bitter, pungent, aromatic taste. It is in reality a concrete essential oil. Camphor, when refined, is in thin hollow cakes of a beautiful virgin whiteness, and, if exposed to the air, totally evaporates. Great care is therefore requisite in packing camphor, to prevent serious loss.

2. *Camphor, Malay*, commonly called, to distinguish it from the last, camphor of Barus, from the port of Sumatra, where it is mostly shipped. It is a product of the *Dryobalanops Camphora*, a forest tree confined to Sumatra, Borneo, and the Malay peninsula. It is found in concrete masses in the fissures of the wood: there are, however, but very few trees that afford it; and those that do, only in small quantities. This species of camphor is more fragrant and less biting and pungent than that yielded by the laurel, and is in high repute among the Chinese, by whom it is almost wholly consumed. There is an immense disparity in the prices of the two species in China. In a price current recently published at Canton, the finest Chinese camphor is quoted at 30 dollars per picul, while the Malay camphor is quoted at 30 dollars per catty, making the price of the latter 100 times greater than that of the former! Malay camphor is wholly unknown in Europe as an article of trade. — (*Private information.*)

CAMPBOR OIL (*Malay, Minyak*), a fragrant essential oil, obtained in large quantities by heating the wood of the *Dryobalanops Camphora*. It is nearly as cheap as spirits of turpentine, but is not held in any esteem by the Chinese. It might, perhaps, be profitably imported into England as a substitute for spirits of turpentine in the arts, and for medicinal purposes. We may add, that the timber of the *Dryobalanops Camphora* is not inferior to any produced in the countries where it grows, for the purposes of house and ship building. — (*Private information, and Craufurd's Indian Archipelago, vol. i. p. 516.*)

CAMWOOD, a red dye wood, first brought to Europe from Africa by the Portuguese. It is principally obtained from the vicinity of Sierra Leone. The colouring matter which it affords differs but little from that of ordinary Nicaragua wood, either in quality or quantity; and it may be employed with similar mordants. — (*Bancroft on Colours. See also Dampier, vol. ii. part ii. p. 58.*) Camwood is at present worth, in the London market, from 16*l.* to 18*l.* a ton, duty (5*s.* a ton) included. In 1828, 475 tons of camwood were imported; but the imports in 1829 only amounted to 119 tons. — (*Parl. Paper, No. 661. Sess. 1830.*)

CANAL, CANALS. A canal is an artificial channel, filled with water kept at the desired level by means of locks or sluices, forming a communication between two or more places.

(1.) *Historical Sketch of Canals. Ancient Canals.* — The comparative cheapness and facility with which goods may be conveyed by sea, or by means of navigable rivers, seem to have suggested, at a very early period, the formation of canals. The best authenticated accounts of ancient Egypt represent that country as intersected by canals conveying the waters of the Nile to the more distant parts of the country, partly for the purpose of irrigation, and partly for that of internal navigation. The efforts made by the old Egyptian monarchs, and by the Ptolemies, to construct a canal between the Red Sea and the Nile are well known; and evince the high sense which they entertained of the importance of this species of communication. — (*Ameilhon, Commerce des Egyptiens, p. 76.*)

Greece was too small a territory, too much intersected by arms of the sea, and subdivided into too many independent states, to afford much scope for inland navigation. Attempts were, however, made to cut a canal across the Isthmus of Corinth; but they did not succeed.

The Romans did not distinguish themselves in canal navigation. Their aqueducts, the stupendous ruins of which attest the wealth and power of their founders, were intended to furnish supplies of water to some adjoining city, and not for the conveyance of vessels or produce.

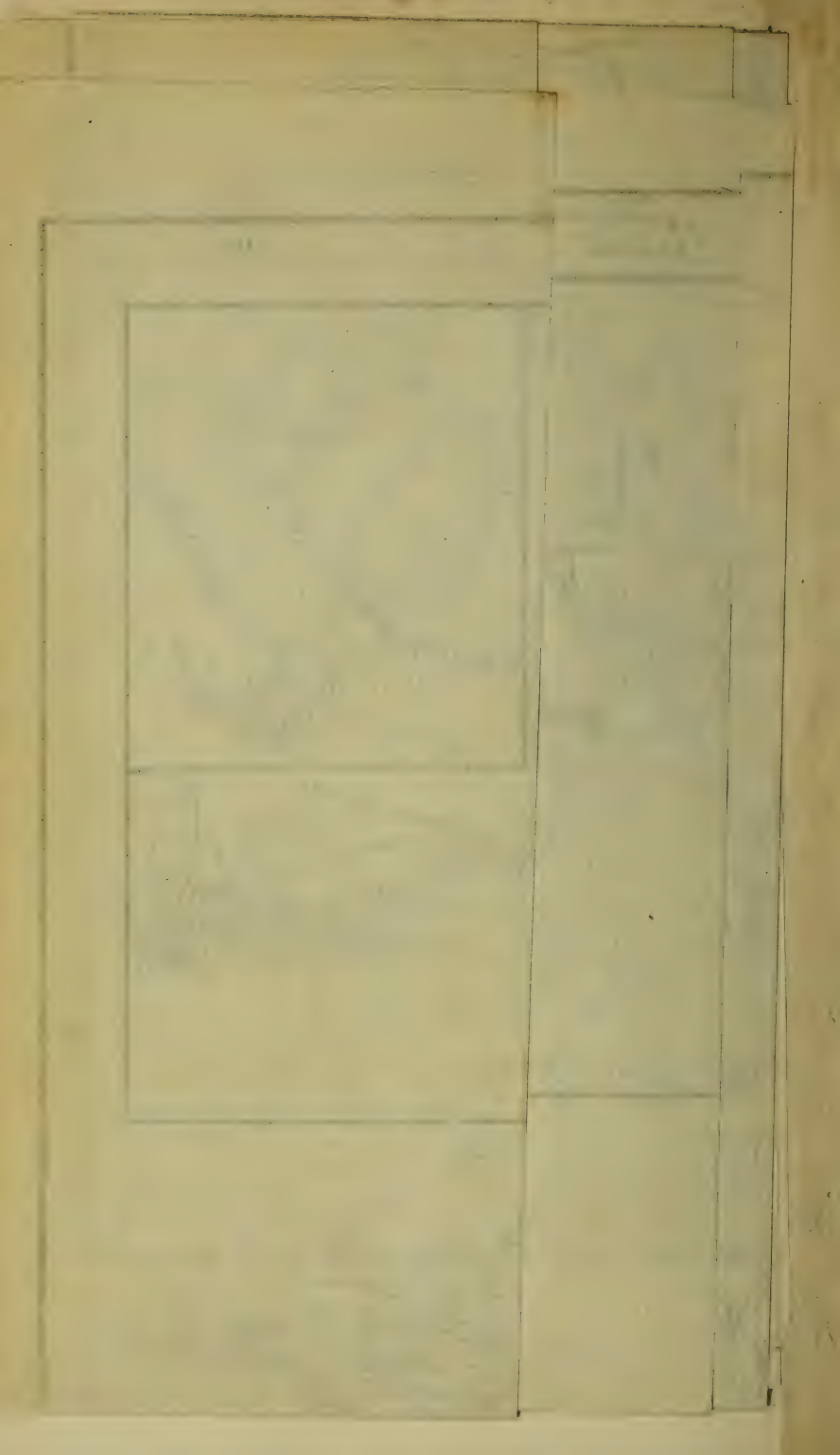
(2.) *Chinese Canals.* — In China, canals, partly for irrigation, and partly for navigation, have existed from a very early period. The most celebrated amongst them is the Imperial or Grand Canal, forming a communication between Pekin and Canton, said to be about 1,660 miles long. But there can be no doubt that this is a very great exaggeration; and that it includes the various rivers which really form the greater part of the navigation, the excavated portion being of comparatively limited dimensions. The canal is said not to have, at any time, more than from 5 to 6 feet water; and in dry seasons, its depth is frequently reduced to 3 feet. (*De la Lande, Canaux de Navigation, p. 529.*) The locks are constructed with very little skill; and as the vessels are generally dragged by men, the navigation is extremely slow. The canals are mostly faced with stone; and the bridges across them are said to be very ingeniously contrived.

(3.) *Italian Canals.* — The Italians were the first people in modern Europe that attempted to plan and execute canals. They were principally, however, undertaken for the purpose of irrigation; and the works of this sort executed in the Milanese and other parts of Lombardy, in the eleventh, twelfth, and thirteenth centuries, are still regarded as models, and excite the warm admiration of every one capable of appreciating them. In 1271, the Navilio Grande, or canal leading from Milan to Abbiate Grasso and the Tesino, was rendered navigable. — (*Young's Travels in France, &c. vol. ii. p. 170.*)

MAP EXHIBITING THE
NAVIGABLE RIVERS,
THE CANALS & RAIL-ROADS
GREAT BRITAIN & IRELAND,
WITH THE
COAL FIELDS, LIGHT HOUSES &c.



RIVER THAMES
FROM LONDON TO THE GOODWIN SANDS
WITH
PART OF KENT



(4.) *Dutch Canals.* — No country in Europe contains, in proportion to its size, so many navigable canals as the kingdom of the Netherlands, and particularly the province of Holland. The construction of these canals commenced as early as the twelfth century, when, owing to its central and convenient situation, Flanders began to be the *entrepôt* of the commerce between the north and south of Europe. Their number has since been astonishingly increased. "Holland," says Mr. Phillips, in his *History of Inland Navigation*, "is intersected with innumerable canals. They may be compared in number and size to our public roads and highways: and as the latter with us are continually full of coaches, chaises, wagons, carts, and horsemen, going from and to the different cities, towns, and villages; so, on the former, the Hollanders, in their boats and pleasure barges, their *treckschuyts* and vessels of burden, are continually journeying and conveying commodities for consumption or exportation from the interior of the country to the great cities and rivers. An inhabitant of Rotterdam may, by means of these canals, breakfast at Delft or the Hague, dine at Leyden, and sup at Amsterdam, or return home again before night. By them, also, a most prodigious inland trade is carried on between Holland and every part of France, Flanders, and Germany. When the canals are frozen over, they travel on them with skaits, and perform long journeys in a very short time; while heavy burdens are conveyed in carts and sledges, which are then as much used on the canals as on our streets.

"The yearly profits produced by these canals are almost beyond belief; but it is certain, and has been proved, that they amount to more than 250,000*l.* for about 400 miles of inland navigation, which is 625*l.* per mile, the square surface of which mile does not exceed two acres of ground; a profit so amazing, that it is no wonder other nations should imitate what has been found so advantageous.

"The canals of Holland are generally 60 feet wide and 6 deep, and are carefully kept clean; the mud, as manure, is very profitable; the canals are generally levels; of course, locks are not wanted. From Rotterdam to Delft, the Hague, and Leyden, the canal is quite level, but is sometimes affected by strong winds. For the most part, the canals are elevated above the fields or the country, to enable them to carry off the water, which in winter inundates the land. To drain the water from Delftland, a province not more than 60 miles long, they employ 200 windmills in spring time to raise it into the canals. All the canals of Holland are bordered with dams or banks of immense thickness, and on these depends the security of the country from inundation; of course it is of great moment to keep them in the best repair; to effect which there is a kind of militia, and in every village is a magazine of proper stores and men, whose business it is to convey stones and rubbish in carts to any damaged place. When a certain bell rings, or the waters are at a fixed height, every man repairs to his post. To every house or family there is assigned a certain part of the bank, in the repair of which they are to assist. When a breach is apprehended, they cover the banks all over with cloth and stones."

(5.) *Canal from Amsterdam to Nieuwdiep, near the Helder.* — The object of this canal, which is the greatest work of its kind in Holland, and probably in the world, is to afford a safe and easy passage for large vessels from Amsterdam to the German Ocean. This city has 40 feet of water in the road in front of its port, but the pampus or bar at the junction of the Y with the Zuyder Zee, 7 miles below, has only a depth of 10 feet; and hence all ships of any considerable burden entering or leaving the port must unload and load part of their cargoes without the bar. As the Zuyder Zee is every where full of shallows, all ordinary means of improving the access to Amsterdam were necessarily ineffectual; and the resolution was, therefore, at length adopted, of cutting a canal from the city to the Helder, the most northern point of the province of Holland. The distance between these extreme points is 41 English miles, but the length of the canal is about 50½. The breadth at the surface of the water is 124½ English feet (120 Rhinland feet); the breadth at bottom 36; the depth 20 feet 9 inches. Like the Dutch canals generally, its level is that of the highest tides, and it receives its supply of water from the sea. The only locks it requires are, of course, two tide-locks at the extremities; but there are, besides, two sluices with floodgates in the intermediate space. It is crossed by about 18 drawbridges. The locks and sluices are double,—that is, there are two in the breadth of the canal; and their construction and workmanship are said to be excellent. They are built of brick, for economy; but bands of limestone are interposed at intervals, and these project about an inch beyond the brick, to protect it from abrasion by the sides of vessels. There is a broad towing path on each side, and the canal is wide enough to admit of two frigates passing. — (For the expense of towing, see AMSTERDAM.)

The line which the canal follows may be easily traced on a map of Holland. From the Y at Amsterdam it proceeds north to Purmerend; thence west to Alkmaar Lake; again north by Alkmaar to a point within 2 miles of the coast, near Petten; whence it runs nearly parallel to the coast till it joins the sea a little to the east of the Helder, at the

fine harbour of Nieuwdiep, formed within the last 30 years. At the latter place there is a powerful steam-engine for supplying the canal with water during neap tides, and other purposes. The time spent in towing vessels from Nieuwdiep to Amsterdam is 18 hours. The Helder is the only spot on the shores of Holland that has deep water; and it owes this advantage to its being opposite to the Texel, which, by contracting the communication between the German Ocean and the Zuyder Zee to a breadth of about a mile, produces a current which scours and deepens the channel. Immediately opposite the Helder there are 100 feet water at high tides, and at the shallowest part of the bar to the westward there are 27 feet. In the same way, the artificial mound which runs into the Y opposite Amsterdam, by contracting the water-way to about 1,000 feet, keeps a depth of 40 feet in the port (at high water), while above and below there is only 10 or 12.

The canal was begun in 1819, and finished in 1825. The cost was estimated at 10,000,000 or 12,000,000 florins, or about 1,000,000*l.* sterling. If we compute the magnitude of this canal by the cubic contents of its bed, it is the greatest, we believe, in the world, unless some of the Chinese canals be exceptions. The volume of water which it contains, or the *prisme de remplissage*, is twice as great as that of the New York Canal, or the Canal of Languedoc, and two and a half times as great as that of the artificial part of the Caledonian Canal. In consequence, however, of the facility with which the Dutch canal was dug, and of the evenness of the ground through which it passes, the difficulties with which the engineer had to contend in making it were trifling compared to those which had to be overcome in constructing the canals now mentioned. We have not learned what returns this canal yields; most probably it is not, at least in a direct point of view, a profitable concern. Even in Holland, notwithstanding the lowness of interest, it would require tolls to the amount of 40,000*l.* a year to cover interest and expenses; and so large a sum can hardly, we should think, be raised by the very moderate tolls laid on the ships passing through it.—(See AMSTERDAM.) This, however, is not the only consideration to be attended to in estimating the value of a work of this sort. Its influence in promoting the trade of Amsterdam, and, indeed, of Holland, may far more than compensate for its cost. It is evident, too, that the imposition of oppressive tolls would have effectually counteracted this advantage; that is, they would have defeated the very object for which the canal was constructed. — (We have derived these details, partly from an able article in the *Scotsman*, and partly from private information.)

(6.) *Danish Canals.* — The Holstein Canal, in Denmark, is of very considerable importance. It joins the river Eyder with Kiel Bay on the north-east coast of Holstein, forming a navigable communication between the North Sea, a little to the north of Heligoland, and the Baltic; enabling vessels to pass from the one to the other by a short cut of about 100 miles, instead of the lengthened and difficult voyage round Jutland, and through the Cattegat and the Sound. The Eyder is navigable for vessels not drawing more than 9 feet water, from Tonnigen, near its mouth, to Rendsburg, where it is joined by the canal, which communicates with the Baltic at Holtenu, about 3 miles north of Kiel. The canal is about 26 English miles in length, including about 6 miles of what is principally river navigation. The excavated portion is 95 feet wide at top, 51 feet 6 inches at bottom, and 9 feet 6 inches deep (Eng. meas.). Its highest elevation above the level of the sea is 24 feet 4 inches; to which height vessels are raised and let down by 6 locks or sluices. It is navigable by vessels of 120 tons burthen, or more, provided they are constructed in that view. The total cost of the canal was about 500,000*l.* It was opened in 1785, and has so far realised the views of its projectors, as to enable coasting vessels from the Danish islands in the Baltic and the east coast of Holstein, Jutland, &c., to proceed to Hamburg, Holland, England, &c. in less time and with much less risk, than, in the ordinary course of navigation, they could have cleared the point of the Skaw; and conversely with ships from the west. The smaller class of foreign vessels, particularly those under the Dutch and Hanseatic flags, navigating the Baltic and North Seas, have largely availed themselves of the facilities afforded by this canal. During the 5 years ending with 1831, no fewer than 2,786 vessels passed each year, at an average, through the canal. This is a sufficient evidence of its utility. It would, however, be much more frequented, were it not for the difficult navigation of the Eyder from the sea to Rendsburg. The dues are moderate. — (*Coxe's Travels in the North of Europe*, 5th ed. vol. v. p. 239., where there is a plan of the canal; *Catteau, Tableau des Etats Danois*, tom. ii. pp. 300—304.; and private information.)

(7.) *Swedish Canals.* — The formation of an internal navigation connecting the Cattegat and the Baltic has long engaged the attention, and occupied the efforts, of the people and government of Sweden. Various motives conspired to make them embark in this arduous undertaking. The Sound and other channels to the Baltic being commanded by the Danes, they were able, when at war with the Swedes, greatly to annoy the latter, by cutting off all communication by sea between the eastern and western provinces of the

kingdom. And hence, in the view, partly of obviating this annoyance and partly of facilitating the conveyance of iron, timber, and other bulky products, from the interior to the coast, it was determined to attempt forming an internal navigation, by means of the river Gotha, and the lakes Wener, Wetter, &c., from Gottenburgh to Soderkœping on the Baltic. The first and most difficult part of this enterprise was the perfecting of the communication from Gottenburgh to the lake Wener. The Gotha, which flows from the latter to the former, is navigable, through by far the greater part of its course, for vessels of considerable burden; but, besides others less difficult to overcome, the navigation at the point called Tröllhætta is interrupted by a series of cataracts about 112 feet in height. Owing to the rapidity of the river, and the stubborn red granite rocks over which it flows, and by perpendicular banks of which it is bounded, the attempt to cut a lateral canal, and still more to render it directly navigable, presented the most formidable obstacles. But, undismayed by these, on which it is, indeed, most probable he had not sufficiently reflected, Polhem, a native engineer, undertook, about the middle of last century, the Herculean task of constructing locks in the channel of the river, and rendering it navigable! Whether, however, it were owing to the all but insuperable obstacles opposed to such a plan, to the defective execution, or deficient strength of the works, they were wholly swept away, after being considerably advanced, and after vast sums had been expended upon them. From this period, down to 1793, the undertaking was abandoned; but in that year, the plan was proposed, which should have been adopted at first, of cutting a lateral canal through the solid rock, about $1\frac{1}{2}$ mile from the river. This new enterprise was begun under the auspices of a company incorporated for the purpose in 1794, and was successfully completed in 1800. The canal is about 3 miles in length, and has about $6\frac{1}{2}$ feet water.* It has 8 sluices, and admits vessels of above 100 tons. In one part it is cut through the solid rock to the depth of 72 feet. The expense was a good deal less than might have been expected, being only about 80,000*l*. The lake Wener, the navigation of which was thus opened with Gottenburgh, is very large, deep, and encircled by some of the richest of the Swedish provinces, which now possess the inestimable advantage of a convenient and ready outlet for their products.

As soon as the Tröllhætta canal had been completed, there could be no room for doubt as to the practicability of extending the navigation to Soderkœping. In furtherance of this object, the lake Wener has been joined to the lake Wetter by the Gotha Canal, which admits vessels of the same size as that of Tröllhætta; and the prolongation of the navigation to the Baltic from the Wetter, partly by 2 canals of equal magnitude with the above, and partly by lakes, is now, we believe, about completed. The entire undertaking is called the Gotha Navigation, and deservedly ranks among the very first of the kind in Europe.

Besides the above, the canal of Arboga unites the lake Hielmar to the lake Maelar; and since 1819, a canal has been constructed from the latter to the Baltic at Södertelge. The canal of Strömsholm, so called from its passing near the castle of that name, has effected a navigable communication between the province of Dalecarlia and the lake Maelar, &c. — (For further details, see, besides the authorities already referred to, *Coxe's Travels in the North of Europe*, 5th ed. vol. iv. pp. 253—266., and vol. v. pp. 58—66.; *Thomson's Travels in Sweden*, p. 35, &c.)

(8.) *French Canals.* — The first canal executed in France was that of Briare, 34 $\frac{1}{2}$ English miles in length, intended to form a communication between the Seine and Loire. It was commenced in 1605, in the reign of Henry IV., and was completed in 1642, under his successor, Louis XIII. The canal of Orleans, which joins the above, was commenced in 1675. But the most stupendous undertaking of this sort that has been executed in France, or indeed on the Continent, is the canal of Languedoc. It was projected under Francis I.; but was begun and completed in the reign of Louis XIV. It reaches from Narbonne to Toulouse; and was intended to form a safe and speedy means of communication between the Atlantic Ocean and the Mediterranean. It is 64 French leagues long, and 6 feet deep; and has, in all, 114 locks and sluices. In its highest part it is 600 feet above the level of the sea. In some places it is conveyed, by bridges of great length and strength, over large rivers. It cost upwards of 1,300,000*l*.; and reflects infinite credit on the engineer, Riquet, by whom it was planned and executed.

Besides this great work, France possesses several magnificent canals, such as that of The Centre, connecting the Loire with the Saone; of St. Quentin, joining the Scheldt and the Somme; of Besançon, joining the Saone, and consequently the Rhone, to the Rhine; of Burgundy, joining the Rhone to the Seine, &c. Some of these are of very considerable magnitude. The canal of the Centre is about 72 English miles in length.

* This is the statement of Catteau, *Tableau de la Mer Baltique*, tome ii. p. 77.; Oddy, in his *European Commerce*, p. 306., and Balbi, *Abregé de la Géographie*, p. 385., say that the depth of water is 10 feet.

It was completed in 1791, at an expense of about 11,000,000 francs. Its summit level is about 240 feet above the level of the Loire at Digoin; the breadth at the water's edge is about 48 feet, and at bottom 30 feet; depth of water $5\frac{1}{2}$ feet; number of locks 81. The canal of St. Quentin, 28 English miles in length, was completed in 1810. The canal joining the Rhone to the Rhine is the most extensive of any. It stretches from the Saone, a little above St. Jean de Losne, by Dole, Besançon, and Mulhouse, to Strasburg, where it joins the Rhine,—a distance of about 200 English miles. From Dole to Vogeaucourt, near Montbéliard, the canal is principally excavated in the bed of the Doubs. It is not quite finished. The canal of Burgundy will, when completed, be about 242 kilom., or 150 English miles, in length; but at present it is only navigable to the distance of about 95 kilom. In addition to these, a great many other canals have been finished, while several are in progress, and others projected. There is an excellent account of the French canals completed, in progress, and projected, in the work of M. Dutens, entitled *Histoire de la Navigation Intérieure de la France*, 2 vols. 4to, and to it we beg to refer the reader for further details. He will find, at the end of the second volume, a very beautiful map of the rivers and canals of France.

It is probable, however, that the railroad projects now set on foot in France may tend, for a while at least, to check the progress of canalisation. We may observe, too, that the state of the law in France is very unfavourable to the undertaking and success of all great public works; and we are inclined to attribute the comparative fewness of canals in France, and the recent period at which most of them have been constructed, to its influence. In that country, canals, docks, and such like works, are mostly carried on at the expense and for behoof of government, under the control of its agents. No scope has been given to the enterprise of individuals or associations. Before either a road or a canal can be constructed, plans and estimates must be made out and laid before the minister of the interior, by whom they are referred to the prefect of the department, and then to the *Bureau des Ponts et des Chaussées*; and supposing the project to be approved by these, and the other functionaries consulted with respect to it, the work must after all be carried on under the superintendence of some public officer. In consequence of this preposterous system, very few works of this description have been undertaken as private speculations. And while not a few of those begun by government remain unfinished and comparatively useless, those that are completed have, as was to be expected, rarely proved profitable. There are some good remarks on this subject in the useful work of M. Dupin, on the *Forces Commerciales* of Great Britain.

(9.) *Prussian Canals.* — The Prussian states are traversed by the great navigable rivers the Elbe, the Oder, and the Vistula; the first having its embouchure in the North Sea, and the others in the Baltic. The formation of an internal navigation, that should join those great *water-ways*, excited the attention of government at a distant period; and this object has been successfully accomplished, partly by the aid of the secondary rivers falling into the above, and partly by canals. In 1662, the canal of Muhrose was undertaken, uniting the Oder and the Spree; the latter being a navigable river falling into the Havel, also a navigable river joining the Elbe near Havelburg. But the navigation from the Oder to the Elbe by this channel was difficult and liable to frequent interruption; and to obviate these defects, Frederick the Great constructed, towards the middle of last century, the Finnow Canal, stretching from the Oder at Oderberg, to the Havel, near Liebenwalde; the communication is thence continued by the latter and a chain of lakes to Plauen; from which point a canal has been opened, joining the Elbe near Magdeburg. The Elbe being in this way connected with the Oder by a comparatively easy navigation, the latter has been united to the Vistula, partly by the river Netze, and partly by a canal joining that river to the Brahe, which falls into the Vistula near Bromberg. A vast inland navigation has thus been completed; barks passing freely through the whole extent of country from Hamburgh to Dantzic; affording the means of shipping the products of the interior, and of importing those of foreign countries, either by the North Sea or the Baltic, as may be found most advantageous.—(*Catteau, Tableau de la Mer Baltique*, tome ii. p. 11—18.)

(10.) *Russian Canals.* — The inland navigation of Russia is of vast extent, and very considerable importance. The reader will find some details with respect to it under the article PETERSBURGH.

(11.) *Austrian Canals.* — The Austrian empire is traversed in its whole extent by the Danube; but the advantages that might result to the foreign trade of the empire from so great a command of river navigation, have been materially abridged by the jealousy of the Turks, who command the embouchure of the river, and by the difficulties that are in some places incident to its navigation. Two pretty extensive canals have been constructed in Hungary. That called the Bega Canal is 73 English miles in length: it stretches from Fascet through the Bannat by Temeswar to Beeskerek, whence vessels pass by the Bega into the Theiss, a little above its junction with the Danube. The

other Hungarian canal is called after the Emperor Francis. It stretches from the Danube by Zambor to the Theiss, which it joins near Földvár, being 62 English miles in length: its elevation, where highest, does not exceed 27 feet. Besides the above, the canal of Vienna establishes a communication between that city and Neustadt. It is said to be the intention to continue this canal to Trieste; but, however desirable, we doubt much whether this be practicable. A railroad is at present being made from Munt-hausen on the Danube to Budweiss on the Moldau, a navigable river that falls into the Elbe. This promises to be a highly useful communication. — (*Bright's Travels in Hungary*, p. 246.; *Balbi, Abrégé de la Géographie*, p. 216.)

(12.) *Spanish Canals*. — No where are canals more necessary, both for the purposes of navigation and irrigation, than in Spain; but the nature of the soil, and the poverty and ignorance of the government as well as of the people, oppose formidable obstacles to their construction. During the reign of Charles II., a company of Dutch contractors offered to render the Mançanares navigable from Madrid to where it falls into the Tagus, and the latter from that point to Lisbon, provided they were allowed to levy a duty for a certain number of years on the goods conveyed by this channel. The Council of Castile took this proposal into their serious consideration, and after maturely weighing it, pronounced the singular decision—"That if it had pleased God that these two rivers should have been navigable, he would not have wanted human assistance to have made them such; but that, as he has not done it, it is plain he did not think it proper that it should be done. To attempt it, therefore, would be to violate the decrees of his providence, and to mend the imperfections which he designedly left in his works!" — (*Clarke's Letters on the Spanish Nation*, p. 284.) But such undertakings are no longer looked upon as sinful; and many have been projected since the accession of the Bourbon dynasty, though few have been perfected. The canal of the Ebro, begun under the Emperor Charles V., is the most important of the Spanish canals; but it is only partially completed, and during dry seasons it suffers from want of water. It runs parallel to the right bank of the Ebro, from Tudela in Navarre to below Saragossa; the intention being to carry it to Sagunto, where it is to unite with the Ebro. The canal of Castile is intended to lay open the country between the Douro and Reynosa, and to facilitate the conveyance of grain from the interior to Santander and Bilbao. It passes by Valladolid, Palencia, and Aguilar del Campos; a small part has been executed, and is now in operation. A company has recently undertaken, what the Dutch contractors formerly offered, to render the Tagus navigable from Aranjuez to Lisbon; the free navigation of the river having been stipulated at the Congress of Vienna. A project for deepening the Guadalquivir, and some others, are also on foot. — (*Foreign Quarterly Review*, No. 9. p. 85.; *Balbi, Abrégé de la Géographie*, p. 349.)

(13.) *British Canals*. — Owing partly to the late rise of extensive manufactures and commerce in Great Britain, but more, perhaps, to the insular situation of the country, no part of which is very distant from the sea, or from a navigable river, no attempt was made, in England, to construct canals till a comparatively recent period. The efforts of those who first began to improve the means of internal navigation, were limited to attempts to deepen the beds of rivers, and to render them better fitted for the conveyance of vessels. So early as 1635, a Mr. Sandys, of Flatbury, Worcestershire, formed a project for rendering the Avon navigable from the Severn, near Tewkesbury, through the counties of Warwick, Worcester, and Gloucester, "that the towns and country might be better supplied with wood, iron, pit-coal, and other commodities." This scheme was approved by the principal nobility and landowners in the adjoining counties; but the civil war having broken out soon after, the project was abandoned, and does not seem to have been revived. After the Restoration, and during the earlier part of last century, various acts were at different times obtained for cheapening and improving river navigation. For the most part, however, these attempts were not very successful. The current of the rivers gradually changed the form of their channels; the dykes and other artificial constructions were apt to be destroyed by inundations; alluvial sand banks were formed below the weirs; in summer, the channels were frequently too dry to admit of being navigated, while at other periods the current was so strong as to render it quite impossible to ascend the river, which at all times, indeed, was a laborious and expensive undertaking. These difficulties in the way of river navigation seem to have suggested the expediency of abandoning the channels of most rivers, and of digging parallel to them artificial channels, in which the water might be kept at the proper level by means of locks. The act passed by the legislature in 1755, for improving the navigation of Sankey Brook on the Mersey, gave rise to a lateral canal of this description, about $11\frac{1}{4}$ miles in length, which deserves to be mentioned as the earliest effort of the sort in England.

But before this canal had been completed, the celebrated Duke of Bridgewater*, and

* This truly noble person expended a princely fortune in the prosecution of his great designs; and, to increase his resources, is said to have restricted his own personal expenses to 400*l.* a year! But his pro-

his equally celebrated engineer, the self-instructed James Brindley, had conceived a plan of canalisation independent altogether of natural channels, and intended to afford the greatest facilities to commerce, by carrying canals across rivers and through mountains, wherever it was practicable to construct them.*

The Duke was proprietor of a large estate at Worsley, 7 miles from Manchester, in which were some very rich coal-mines, that had hitherto been in a great measure useless, owing to the cost of carrying coal to market. Being desirous of turning his mines to some account, it occurred to his Grace that his purpose would be best accomplished by cutting a canal from Worsley to Manchester. Mr. Brindley, having been consulted, declared that the scheme was practicable; and an act having been obtained, the work was immediately commenced. "The principle," says Mr. Phillips, "laid down at the commencement of this business, reflects as much honour on the noble undertaker as it does upon his engineer. It was resolved that the canal should be perfect in its kind; and that, in order to preserve the level of the water, it should be free from the usual construction of locks. But in accomplishing this end many difficulties were deemed insurmountable. It was necessary that the canal should be carried over rivers, and many large and deep valleys, where it was evident that such stupendous mounds of earth must be raised, as would scarcely, it was thought by numbers, be completed by the labour of ages; and, above all, it was not known from what source so large a supply of water could be drawn, even on this improved plan, as would supply the navigation. But Mr. Brindley, with a strength of mind peculiar to himself, and being possessed of the confidence of his great patron, contrived such admirable machines, and took such methods to facilitate the progress of the work, that the world soon began to wonder how it could be thought so difficult.

"When the canal was completed as far as Barton, where the Irwell is navigable for large vessels, Mr. Brindley proposed to carry it over that river by an aqueduct 39 feet above the surface of the water in the river. This, however, being considered as a wild and extravagant project, he desired, in order to justify his conduct towards his noble employer, that the opinion of another engineer might be taken, believing that he could easily convince an intelligent person of the practicability of the design. A gentleman of eminence was accordingly called, who, being conducted to the place where it was intended that the aqueduct should be made, ridiculed the attempt; and, when the height and dimensions were communicated to him, he exclaimed—'I have often heard of castles in the air, but never was shown before where any of them were to be erected.' This unfavourable verdict did not deter the Duke from following the opinion of his own engineer. The aqueduct was immediately begun; and it was carried on with such rapidity and success as astonished those who, but a little before, thought it impossible."

Before the canal from Worsley to Manchester had been completed, it occurred to the Duke and his engineer that it might be practicable to extend it by a branch, which, running through Chester parallel to the river Mersey, should at length terminate in that river, below the limits of its artificial navigation; and thus afford a new, safer, and cheaper means of communication between Manchester and its vicinity and Liverpool. The execution of this plan was authorised by an act passed in 1761. This canal, which is above 29 miles in length, was finished in about 5 years. It was constructed in the best manner, and has proved equally advantageous to its noble proprietor and the public.

"When the Duke of Bridgewater," says Dr. Aikin, "undertook this great design, the price of carriage on the river navigation was 12s. the ton from Manchester to Liverpool, while that of land carriage was 40s. the ton. The Duke's charge on his canal was limited, by statute, to *six* shillings; and together with this vast superiority in cheapness, it had all the speed and regularity of land carriage. The articles conveyed by it were, likewise, much more numerous than those by the river navigation; besides manufactured goods and their raw materials, coals from the Duke's own pits were deposited in yards at various parts of the canal, for the supply of Cheshire; lime, manure, and building materials were carried from place to place; and the markets of Manchester obtained a supply of provisions from districts too remote for the ordinary land conveyances. A branch of useful and profitable carriage, hitherto scarcely known in England, was also undertaken, which was that of passengers. Boats, on the model of the Dutch treck-schuyts, but more agreeable and capacious, were set up, which, at very reasonable rates, and with great convenience, carried numbers of persons daily to and from Manchester along the line of the canal."—(*Aikin's Description of the Country round Manchester*, p. 116.)

jects were productive of great wealth to himself and his successors; and have promoted, in no ordinary degree, the wealth and prosperity of his country. He died in 1823.

* There is a good account of Brindley in *Aikin's Biographical Dictionary*. His intense application, and the anxiety of mind inseparable from the great enterprises in which he was engaged, terminated his valuable life at the early age of 56.

The success that attended the Duke of Bridgewater's canals stimulated public-spirited individuals in other districts to undertake similar works. Mr. Brindley had early formed the magnificent scheme of joining the great ports of London, Liverpool, Bristol, and Hull, by a system of internal navigation: and, though he died in 1772, at the early age of 56, he had the satisfaction to see his grand project in a fair way of being realised. The Trent and Mersey, or, as it has been more commonly termed, the Grand Trunk Canal, 96 miles in length, was begun in 1766 and completed in 1777. It stretches from near Runcorn on the Mersey, where it communicates with the Duke of Bridgewater's Canal, to Newcastle-under-Line; thence southwards to near Titchfield; and then north-westerly, till it joins the Trent at Wilden Ferry, at the north-western extremity of Leicestershire. A water communication between Hull and Liverpool was thus completed; and by means of the Staffordshire and Worcestershire Canal, which joins the Grand Trunk near Haywood in the former, and the Severn near Stourport in the latter, the same means of communication was extended to Bristol. During the time that the Grand Trunk Canal was being made, a canal was undertaken from Liverpool to Leeds, 130 miles in length; another from Birmingham to the Staffordshire and Worcestershire Canal, joining it near Wolverhampton; and one from Birmingham to Fazeley and thence to Coventry. By canals subsequently undertaken, a communication was formed between the Grand Trunk Canal and Oxford, and consequently with London, completing Brindley's magnificent scheme. In 1792, the Grand Junction Canal was begun, which runs in a pretty straight line from Brentford, on the Thames, a little above the metropolis, to Braunston in Northamptonshire, where it unites with the Oxford and other central canals. It is about 90 miles in length. There is also a direct water communication, by means of the river Lea navigation, the Cambridge Junction Canal, &c., between London and the Wash. In addition to these, an immense number of other canals, some of them of very great magnitude and importance, have been constructed in different parts of the country; so that a command of internal navigation has been obtained, unparalleled in any European country, with the exception of Holland.

In Scotland, the great canal to join the Forth and Clyde was begun in 1768, but it was suspended in 1777, and was not resumed till after the close of the American war. It was finally completed in 1790. Its total length, including the collateral cuts to Glasgow and the Monkland Canal, is $38\frac{3}{4}$ miles. Where highest it is 150 feet above the level of the sea. It is on a larger scale than any of the English canals. Its medium width at the surface is 56, and at the bottom 27 feet. Originally it was about 8 feet 6 inches deep; but recently its banks have been raised so that the depth of water is now about 10 feet. It has, in all, 39 locks. In completing this canal, many serious difficulties had to be encountered. These, however, were all successfully overcome; and though unprofitable for a while, it has, for many years past, yielded a handsome return to its proprietors. Swift boats, on the plan of those subsequently described, were established on this canal in 1832. — (See *Cleland's Statistics of Glasgow*, p. 170. &c.)

The Union Canal joins the Forth and Clyde Canal near Falkirk, and stretches thence to Edinburgh, being $31\frac{1}{2}$ miles in length. It is 40 feet wide at the top, 20 at bottom, and 5 deep. It was completed in 1822; but has been, in all respects, a most unprofitable undertaking. Hitherto the proprietors have not received any dividend; and their prospects, we understand, are little, if any thing, improved.

A canal intended to form a communication between Glasgow, Paisley, and Ardrossan, was commenced in 1807; but only that portion connecting Glasgow with Paisley and the village of Johnstoun, has hitherto been finished. This part is about 12 miles long; the canal being 30 feet broad at top, 18 at bottom, and $4\frac{1}{2}$ deep. It was here that the important experiments were originally made on quick travelling by canals, which demonstrated that it was quite practicable to impel a properly constructed boat, carrying passengers and goods, along a canal at the rate of 9 or 10 miles an hour, without injury to the banks! — (See *post*.)

The Crinan Canal, across the peninsula of Kintyre, is 9 miles long, and 12 feet deep, admitting vessels of 160 tons burden.

The Caledonian Canal is the greatest undertaking of the sort attempted in the empire. It stretches S.W. and N.E. across the island from a point near Inverness to another near Fort William. It is chiefly formed by Loch Ness, Loch Oich, and Loch Lochy. The total length of the canal, including the lakes, is $58\frac{3}{4}$ miles; but the excavated part is only $21\frac{1}{2}$ miles. At the summit it is $96\frac{1}{2}$ feet above the level of the Western Ocean. It has been constructed upon a very grand scale, being 20 feet deep, 50 feet wide at bottom, and 122 at top; the locks are 20 feet deep, 172 long, and 40 broad. Frigates of 32 guns and merchant ships of 1,000 tons burden may pass through it. This canal was opened in 1822. It was executed entirely at the expense of government, from the designs and under the superintendence of Thomas Telford, Esq., on whose skill and talents as an engineer it reflects the highest credit. The entire cost has been 986,924*l*. It would, however, appear to have been projected without due consideration, and promises

to be a very unprofitable speculation. During the year 1829, the total revenue of the canal, arising from tonnage dues and all other sources, amounted to only 2,575*l.* 6*s.* 4*d.*, while the ordinary expenditure, during the same year, amounted to 4,573*l.* 0*s.* 1½*d.*! It is, therefore, very doubtful whether the revenue derived from it will ever be able to defray the expense of keeping it in repair, without allowing any thing for interest of capital.

The following is a detailed account of the various items of expenditure on account of the Caledonian Canal, from 20th of October, 1803, to 1st of May, 1830:—

	£	s.	d.
Management and travelling expenses	36,691	12	10½
Timber, and carriage thereof	72,317	1	10½
Machinery, cast-iron works, tools, and materials	128,886	4	7½
Quarries and masonry	200,014	4	10½
Shipping	11,719	1	6
Houses and other buildings	5,539	10	6
Labour and workmanship (day-work)	54,209	1	1½
Labour and workmanship (measure-work)	418,551	16	8½
Purchase of land, and payments on account of damages	47,956	12	9½
Purchase and hire of horses and provender	3,638	12	2½
Incidental expenses	2,820	18	10
Roadmaking	4,579	3	6½
Total cost	£ 986,924	1	6½

Some other canals have been projected and completed in different parts of Scotland. Of these the Monkland Canal, for the supply of Glasgow with coal, has been the most successful.

The following extract from the share list of Mr. Edmunds, Broker, (9. Change Alley, Cornhill, 12th of October, 1833,) gives an account of the number of shares in the principal British canals, the cost or sum actually expended upon each share, the dividend payable upon it, its selling price at the abovementioned date, and the periods when the dividends are payable:—

Number of Shares.	Names of Canals.	Amount of Share.	Average Cost per Share.	Price per Share.	Div. per Annum.	Dividend payable.
		£ s.	£ s. d.	£ s.	£ s. d.	
1,482	Ashby-de-la-Zouch	100 0	113 0 0	74 0	4 0 0	Ap. Oct.
1,766	Ashton and Oldham	100 0	113 0 0	136 0	5 0 0	Ap. Oct.
720	Barnsley	160 0	217 0 0	290 0	14 0 0	Feb. Aug.
1,260	Basingstoke	100 0	-	5 5	-	-
	Ditto bonds	100 0	-	-	-	April.
4,000	Birmingham (¾th sh.)	17 10	-	233 10	12 10 0	Ap. Oct.
4,000	Birmingham & Liverpool Junction	100 0	100 0 0 pd.	36 0	-	-
477	Bolton and Bury	250 0	-	105 0	6 0 0	January.
1,005	Brecknock and Abergavenny	150 0	-	85 0	4 0 0	Jan. July.
600	Bridgewater and Taunton	100 0	100 0 0 pd.	70 0	-	-
	Calder and Hebble	-	-	490 0	-	-
1,600	Carlisle	50 0	21 10 0 pd.	-	-	-
400	Chelmer and Blackwater	100 0	-	103 0	5 0 0	January.
1,500	Chesterfield	100 0	-	176 0	8 0 0	-
500	Coventry	100 0	-	600 0	32 0 0	May, Nov.
1,851	Crinan	50 0	-	2 0	-	-
460	Cromford	100 0	-	300 0	18 0 0	Jan. July.
4,546	Croydon	100 0	31 2 10	1 0	-	-
11,810½	Ditto bonds	100 0	-	50 6	5 0 0	-
600½	Derby	100 0	110 0 0	117 0	6 0 0	Jan. July.
2,060	Dudley	100 0	-	50 0	2 10 0	Mar. Sept.
	Edinburgh and Glasgow	100 0	-	-	-	-
3,575	Ellesmere and Chester	133 0	133 0 0	80 0	3 15 0	September
231	Erewash	100 0	750 0 0	705 0	47 0 0	May, Nov.
1,297	Forth and Clyde	100 0	400 10 0	545 0	25 0 0	June, Dec.
600	Glamorganshire	100 0	172 13 4	290 0	13 12 8	{ Ma. Jun. Sep. Dec.
1,187	Gloucester and Berkeley	100 0	-	13 10	-	-
899	Ditto (New) of 10 per cent.	-	-	45 0	-	-
11,600	Grand Junction	100 0	224 10 0	245 0	12 0 0	Jan. July.
1,521	Grand Surrey	100 0	-	22 0	-	Apr. Oct.
120,000½	Ditto loan	-	-	80 0	4 0 0	Jan. July.
2,849½	Grand Union	100 0	-	24 0	1 0 0	1st Oct.
3,096	Grand Western	100 0	100 0 0 pd.	21 0	-	-
749	Grantham	150 0	150 0 0	200 0	10 0 0	May.
	Hereford and Gloucester	100 0	-	-	-	-
6,238	Huddersfield	100 0	57 6 6	34 0	1 10 0	September
148	Ivel and Ouse Beds	100 0	100 0 0 pd.	115 10	5 0 0	Jan. July.
25,323	Kennet and Avon	100 0	39 18 10	27 0	1 5 0	September.
150	Kensington	100 0	100 0 0 pd.	10 0	-	-
11,699½	Lancaster	100 0	47 6 8	26 0	1 0 0	April.
2,879½	Leeds and Liverpool	100 0	-	470 0	20 0 0	May, Nov.
18½	Ditto (New)	-	-	-	16 0 0	May, Nov.
540	Leicester	-	140 0 0	175 0	10 0 0	Jan. July.
5	Ditto	-	90 0 0	80 0	13 10 0	Jan. July.
1,897	Leicester and Northampton	100 0	83 10 0	80 0	4 0 0	Jan. July.
70	Loughborough	-	142 17 0	1,820 0	124 0 0	Jan. July.
3,000	Macclesfield	100 0	100 0 0 pd.	50 0	-	-
250	Melton Mowbray	100 0	-	190 0	9 0 0	July.
500	Mersey and Irwell	100 0	-	750 0	40 0 0	June.
101	Monkland	100 0	-	90 0	-	-
2,409	Monmouthshire	100 0	100 0 0	198 0	10 0 0	Jan. July.

Number of Shares.	Names of Canals.	Amount of Share.	Average Cost per Share.	Price per Share.	Div. per Annum.	Dividend payable.
		£ s.	£ s. d.	£ s.	£ s. d.	
700	Montgomeryshire	100 0	-	85 0	4 0 0	Mar. Aug.
600	North Walsham and Dilham	50 0	50 0 0 pd.	10 0	-	January.
247	Neath	-	107 10 0	290 0	15 0 0	Aug. Feb.
500	Nottingham	150 0	-	265 0	12 0 0	Apr. Oct.
130	Nutbrook	109 0	-	-	6 2 0	-
522	Oakham	130 0	-	44 0	2 0 0	May.
1,786	Oxford	100 0	-	595 0	32 0 0	Mar. Sept.
2,400	Peak Forest	100 0	48 0 0	77 0	3 10 0	June, Dec.
2,520	Portsmouth and Arundel	50 0	50 0 0	10 0	-	-
21,418	Regent's	100 0	33 16 8	16 15	0 13 6	July.
5,669	Rochdale	100 0	85 0 0	111 0	4 6 0	May.
500	Shrewsbury	125 0	-	255 0	11 0 0	May, Nov.
500	Shropshire	125 0	-	138 0	7 10 0	June, Dec.
800	Somerset Coal	50 0	-	170 0	10 10 0	Jan. July.
45,000	Ditto Lock Fund	12 10	-	12 10	5 10 p.ct.	June, Dec.
700	Stafford and Worcester	140 0	140 0 0	610 0	34 0 0	Feb. Aug.
300	Stourbridge	145 0	-	200 0	9 0 0	Jan. July.
3,647	Stratford-on-Avon	-	79 9 8	36 0	1 5 0	August.
200	Stroudwater	150 0	-	560 0	23 0 0	May, Nov.
533	Swansea	160 0	180 0 0	220 0	12 0 0	November.
350	Tavistock	100 0	-	105 0	2 0 0	-
4,805	Thames and Medway	100 0	30 4 3	1 0	-	-
3,244	Ditto New	3 10	2 15 0 p.l.	-	-	-
-	Ditto 1st loan	-	56 0 0	-	2 10 0	-
-	Ditto 2d loan	-	40 0 0	-	2 0 0	-
-	Ditto 3d loan	-	100 0 0	-	5 0 0	-
-	Ditto 4th loan	-	100 0 0	-	5 0 0	June.
1,150	Thames and Severn, New	-	-	33 0	1 10 0	June.
1,300	Ditto Original	-	-	27 7	1 10 0	June.
2,600	Trent and Mersey (½)	50 0	-	640 0	37 10 0	May, Nov.
1,000	} Warwick and Birmingham	100 0 }	-	273 0	16 0 0	May, Nov.
1,000½		50 0 }	-	-	-	-
980	Warwick and Napton	100 0	-	210 0	12 0 0	May, Nov.
905	Wey and Arun	110 0	110 0 0	32 0	-	May.
20,000	Wilts and Berks	-	-	5 10	0 5 0	June.
126	Wisbeach	105 0	105 0 0	40 0	-	February.
6,000	Worcester and Birmingham	-	-	83 10	4 0 0	Feb. Aug.
800	Wyrley and Essington	125 0	-	75 0	-	February.

(14.) *Irish Canals.* — Various canals have been undertaken in Ireland, of which the Grand Canal and the Royal Canal are the principal. The Grand Canal was begun in 1756, by a body of subscribers; but they could not have completed the work without very large advances from government. The canal commences at Dublin, and stretches in a westerly direction, inclining a little to the south, to the Shannon, with which it unites near Banagher, a distance of 87 statute miles. But, exclusive of the main trunk, there is a branch to Athy, where it joins the Barrow, a distance of about 26 miles; and there are branches to Portarlinton, Mount Mellick, and some other places. There is also a westerly branch, recently constructed, from the Shannon to Ballinasloe, about 14 miles in length. The total length of the canal, with its various branches, is about 156 Eng. miles. Its summit elevation is 278 feet above the level of the sea at Dublin. It is 40 feet wide at the surface, from 24 to 20 feet at bottom, and has 6 feet water. It cost, in all, above 2,000,000*l.* In 1829, 191,774 tons of commodities were conveyed along the canal to and from Dublin, and about 67,000 passengers. The tonnage dues on the former amounted to 31,435*l.*, and the fares of the latter to 10,575*l.* In 1831, the produce conveyed by the canal had increased to 237,889 tons, and the tonnage dues to 36,736*l.* We have not learned the number of passengers for this year.

Two capital errors seem to have been committed in the formation of this canal, — it was framed on too large a scale, and was carried too far north. Had it been 4 or 4½ instead of 6 feet deep, its utility would have been but little impaired, while its expense would have been very materially diminished. But the great error was in its direction. Instead of joining the Shannon about 15 miles above Lough Derg, it should have joined it below Limerick. By this means, barges and other vessels passing from Dublin to Limerick, and conversely, would have avoided the difficult and dangerous navigation of the upper Shannon; the canal would have passed through a comparatively fertile country; and it would not have been necessary to carry it across the bog of Allen, in which, says Mr. Wakefield, "the company have buried more money than would have cut a spacious canal from Dublin to Limerick." — (*Account of Ireland*, vol. i. p. 642.)

The Royal Canal was undertaken in 1789. It stretches westward from Dublin to the Shannon, which it joins at Tormanbury. Its entire length is about 83 miles; its highest elevation is 322 feet above the level of the sea. At bottom it is 24 feet wide, having 6 feet depth of water. It has cost, exclusive of interest on stock, loans, &c. advanced by government, 1,421,954*l.* The tolls produced, in 1831, 12,729*l.* 6*s.* 1*d.* — a sum hardly adequate to defray the ordinary wear and tear of the

canal, and the wages of the persons employed upon it, without leaving any thing for interest of capital!

This canal seems to have been planned in the most injudicious manner. It has the same defect as the Grand Canal, of being extravagantly large; and throughout its whole course it is nearly parallel to, and not very distant from, the latter. There are consequently two immense canals, where there ought, perhaps, to be none. At all events, it is abundantly certain that one canal of comparatively moderate dimensions would have been quite enough for all the business of the district, though it were much greater than it is at this moment, or than it is ever likely to become.

Besides the above, there are some other canals, as well as various river excavations, in Ireland; but hardly one of them yields a reasonable return for the capital expended upon it. They have almost all been liberally assisted by grants of public money; and their history, and that of the two great canals now adverted to, strikingly corroborates the caustic remark of Arthur Young, that "*a history of public works in Ireland would be a history of jobs.*" — (*Tour in Ireland*, part ii. p. 66. 4to ed.) Those who wish to make themselves fully acquainted with the history and state of the canals of Ireland, may consult the valuable *Report by Messrs. Henry, Mullins, and M'Mahon, in the Appendix to the Report of the Select Committee of 1830 on the State of Ireland*. The previous statements have been derived principally from it, and from the evidence of Nicholas Fleming, Esq. before the same committee.

(15.) *American Canals.* — The United States are pre-eminently distinguished by the spirit with which they have undertaken, and the perseverance they have displayed in executing the most magnificent plans for improving and extending internal navigation. Besides many others of great, though inferior, magnitude, a canal has been formed connecting the Hudson with Lake Erie. This immense work is 363 miles long, 40 feet wide at the surface, 28 feet wide at the bottom, and 4 feet deep. The locks, 81 in number, exclusive of guard locks, are 90 feet long and 14 feet wide, the average lift of each being $8\frac{1}{2}$ feet; they are constructed of stone, and finished, like the rest of the canal, in a substantial and handsome manner. The rise and fall along the entire line is 661 feet. This great work was opened on the 8th of October, 1823, but was not finally completed till 1825. It cost nearly 1,800,000*l.* sterling, and was executed at the expense of the state of New York. It has completely answered the views of the projectors; and will remain an example to the other states; fully justifying the encomiums that have been bestowed upon it.

Besides Erie Canal, the state of New York has completed Champlain Canal, stretching from the Hudson, near Albany, to the lake of that name, and two smaller ones. The length, cost, and revenue of these canals are as follow: —

Canals.	Length.	Cost.	Tolls, 1829.	Tolls, 1830.	Tolls, 1831.
	<i>Miles.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>
Erie - - - - -	363	9,027,456.05	707,883.49	954,328.05	1,091,714.26
Champlain - - - -	63	1,179,871.95	87,171.03	78,148.63	102,896.23
Oswego - - - - -	38	525,115.37	9,439.44	12,335.18	16,271.10
Cayuga and Seneca - -	20	214,000.31	8,643.49	11,987.81	12,920.39
	484				
Navigable feeders - -	8				
	492	10,946,443.68	813,137.45	1,056,799.67	1,222,801.90

The *Chesapeake and Ohio* Canal is the largest by far of those now in progress. This truly gigantic work was commenced in 1828. It begins at the tide water of the Potomac River above Georgetown, in the district of Columbia, and is to terminate at Pittsburgh, in Pennsylvania, a distance of $341\frac{1}{4}$ miles. Its dimensions considerably exceed those of the Erie Canal; its breadth at the surface of the water being from 60 to 80 feet, do. at bottom 50 feet, with a depth of water varying from 6 to 7 feet. The locks are of stone, 100 feet by 15; — amount of lockage required in the whole line, 3,215 feet. At the summit level on the Alleghany mountains, there is a tunnel 4 miles and 80 yards in length. The estimated cost of this vast work was 22,375,000 dollars; but it is believed that it will be finished for less. — (*American Almanack* for 1833.)

A great number of other canals have been completed in different parts of the Union, and many new ones are now in progress.

(16.) *Canada Canals.* — The British government has expended a very large sum upon the Rideau River and Canal, stretching from Kingston, on Lake Ontario, to the Ottawa, or Grand River; but this work was undertaken as much in the view of improving the military defences of Canada, as of promoting its commerce. The expense has been enormous, while the benefits are contingent and doubtful.

(17.) *Utility of Canals.* — The utility of canals, when judiciously contrived, and opening an easy communication between places capable of maintaining an extensive intercourse with each other, has never been better set forth than in a work published in 1765, entitled "*A View of the Advantages of Inland Navigation,*" &c. But the following ex-

tract from *Macpherson's Annals of Commerce* (anno 1760) contains a brief, and at the same time eloquent, summary of the principal advantages resulting from their construction. — "They give fresh life to established manufactures, and they encourage the establishment of new ones, by the ease of transporting the materials of manufacture and provisions; and thence we see new villages start up upon the borders of canals in places formerly condemned to sterility and solitude. They invigorate, and in many places create, internal trade, which, for its extent and value, is an object of still more importance than foreign commerce, and is exempted from the many hardships and dangers of a maritime life and changes of climate. And they greatly promote foreign trade; and consequently enrich the merchants of the ports where they, or the navigable rivers they are connected with, terminate, by facilitating the exportation of produce from, and the introduction of foreign merchandise into, the interior parts of the country, which are thus placed nearly on a level with the maritime parts; or, in other words, the interior parts become coasts, and enjoy the accommodations of shipping. The price of provisions is nearly equalised through the whole country; the blessings of Providence are more uniformly distributed; and the monopolist is disappointed in his schemes of iniquity and oppression, by the ease wherewith provisions are transported from a considerable distance. The advantages to agriculture, which provides a great part of the materials, and almost the whole of the subsistence, required in carrying on manufactures and commerce, are pre-eminently great. Manure, marl, lime, and all other bulky articles, which could not possibly bear the great expense of cartage, and also corn and other produce, can be carried at a very light expense on canals; whereby poor lands are enriched, and barren lands are brought into cultivation, to the great emolument of the farmer and landholder, and the general advantage of the community, in an augmented supply of the necessities of life and materials of manufactures; coals (the importance of which to a manufacturing country, few people, not actually concerned in manufactures, are capable of duly appreciating), stone, lime, iron ore, and minerals in general, as well as many other articles of great bulk in proportion to their value, which had hitherto lain useless to their proprietors by reason of the expense, and, in many cases, impossibility, of carriage, are called into life, and rendered a fund of wealth, by the vicinity of a canal; which thus gives birth to a trade, whereby, in return, it is maintained. The cheap, certain, and pleasant conveyance of travellers by the treckschuyts in Holland, has been admired by all who have been in that country; and it must be owing to the universal desire in this country of flying over the ground with the greatest possible rapidity, that a mode of travelling so exceedingly easy to the purse and the person is so little used here. Neither ought we entirely to forget, among the advantages of canals, the pleasure afforded to the eye and the mind by a beautiful moving landscape of boats, men, horses, &c. busied in procuring subsistence to themselves, and in diffusing opulence and convenience through the country. And, in a word, we have now the experience of about 40 years to establish as a certain truth, what was long ago said by Dr. Adam Smith, that '*navigable canals are among the greatest of all improvements.*'"

(18.) *Increased Speed of Travelling by Canals.* — Great, however, as have been the advantages derived from the formation of canals, it is not improbable that their further progress may be in some degree checked by the formation of RAILROADS (which see). We believe, however, that the proprietors of most of the existing canals have very little to fear from this cause. The recent improvements in the art of constructing and propelling canal vessels promise to be of very great national importance, and will enable the canal owners still better to withstand the competition of the railroad companies. The new system was introduced on the Paisley and Glasgow Canal, by Mr. Houston, in June, 1831. The results are described in the following statements, to which it is unnecessary to call the reader's attention.

Mr. Thomas Grahame, civil engineer, in his "Letter to Canal Proprietors and Traders" says, "The experiments of great velocity have been tried and proved on the narrowest, shallowest, and most curved canal in Scotland, viz. the Ardsrossan or Paisley Canal, connecting the city of Glasgow with the town of Paisley and village of Johnstoun, — a distance of 12 miles." The result has disproved every previous theory as to difficulty and expense of attaining great velocity on canals; and as to the danger or damage to their banks by great velocity in moving vessels along them.

"The ordinary speed for the conveyance of passengers on the Ardsrossan Canal has, for nearly 2 years, been from nine to ten miles an hour; and, although there are fourteen journeys along the canal per day, at this rapid speed, its banks have sustained no injury. The boats are 70 feet in length, about 5 feet 6 inches broad, and, but for the extreme narrowness of the canal, might be made broader. They carry easily from 70 to 80 passengers; and when required, can and have carried upwards of 110 passengers. The entire cost of a boat and fittings up is about 125*l.* The hulls are formed of light iron plates and ribs, and the covering is of wood and light oiled cloth. They are more airy, light, and comfortable than any coach. They permit the passengers to move about from the outer to the inner cabin, and the fares per mile are one penny in the first, and three farthings in the second cabin. The passengers are all carried under cover, having the privilege also of an uncovered space. These boats are drawn by 2 horses (the prices of which may be from 50*l.* to 60*l.* per pair), in stages of 4 miles in length, which are done in from 22 to 25 minutes, including stoppages to let out and take in passengers, each set of horses doing 3 or 4 stages alternately each day. In fact, the boats are drawn through this narrow and shallow canal, at a velocity which many celebrated engineers had demonstrated, and which the public believed, to be impossible.

"The entire amount of the whole expenses of attendants and horses, and of running one of these boats

4 trips of 12 miles each (the length of the canal), or 48 miles daily, including interest on the capital, and 20 per cent. laid aside annually for replacement of the boats, or loss on the capital therein vested, and a considerable sum laid aside for accidents and replacement of the horses, is 700*l.* some odd shillings; or, taking the number of working days to be 312 annually, something under 2*l.* 2*s.* 4*d.* per day, or about 11*d.* per mile. The actual cost of carrying from 80 to 100 persons a distance of 30 miles (the length of the Liverpool railway), at a velocity of nearly 10 miles an hour, on the Paisley Canal, one of the most curved, narrow, and shallow in Britain, is therefore just 1*l.* 7*s.* 6*d.* sterling. Such are the facts, and, incredible as they may appear, they are facts which no one who inquires can possibly doubt."

The following statement by Mr. Macneill shows the gross expense of running old heavy boats on the Paisley Canal at the rate of 4 miles per hour, and new light boats, on the same canal, at the rate of 10 miles per hour, and the comparative expense per mile; also the number of passengers carried before and after the introduction of the new system.

	1830.*	1831.†	1832.†
Speed, 10 hours - - - miles -	4	10	10
Number of passengers carried - - -	32,831	79,455	148,561
Number of miles run each day - - -	48	varying	152
	£ s. d.	£ s. d.	£ s. d.
Gross expense in the year - - -	700 4 7	1,316 17 5	218 5 11
Cost per mile, year taken at 312 days - - -	0 0 11	-	0 0 10½

The power of conveyance thus established on the Paisley Canal may be judged of from the fact, that on the 31st of December, 1832, and 31st of January, 1833, there were conveyed in these boats nearly 2,500 passengers. The increase still continues. The number carried in April, 1833, being 20,000, or at the rate of 240,000 a year. — (*Macneill on the Resistance of Water*, &c. p. 5.)

(19.) *Profits of Canals.* — It is a well-known fact, that canals, at an average, and allowing for the length of time that must elapse from the first outlay of capital before they yield any return, are not very productive. When, indeed, they connect places that have an extensive intercourse, and when no very extraordinary difficulties have to be surmounted in their construction, they most commonly yield very large profits; but, generally speaking, this does not appear to be the case; and, on the whole, they seem to have been more beneficial to the public than to their projectors.

It is customary to insert clauses in the acts authorising canals to be cut, limiting the charge which the proprietors shall be entitled to impose upon the goods conveyed by them. But we think that the dividend ought also to be limited; and that it should be stipulated that whatever a moderate toll yielded over and above defraying this dividend, and providing for the repair of the canal, should be accumulated as a fund in order to buy up the stock of the canal, so that the toll may ultimately be reduced to such a sum as may suffice merely to meet the necessary repairs. We are not aware that any good objection could be made to a plan of this sort; and had it been adopted in this country, there are several instances in which it would have been very advantageous for the public.

When the canal of Languedoc was completed, the most likely method, it was found, of keeping it in constant repair, was to make a present of the tolls to Riquet the engineer. "These tolls constitute," says Dr. Smith, "a very large estate to the different branches of the family of that gentleman; who have, therefore, a great interest to keep the work in constant repair. But had these tolls been put under the management of commissioners, who had no such interest, they might, perhaps, have been dissipated in ornamental and unnecessary expenses, while the most essential parts of the work were allowed to go to ruin." Dr. Smith ought, however, to have mentioned that Riquet advanced a fourth part of the entire sum laid out upon the canal (*Dutens, Navigation Intérieure de la France*, tom. i. p. 119. &c.); and that officers were appointed by the crown to see that the tolls were not rendered oppressive, and the canal kept in good order. At the Revolution, most part of the property of the canal was confiscated; but at the restoration of the Bourbons in 1814, such parts of the confiscated property as had not been sold were restored to the successors of M. Riquet, who have at this moment the principal management of the canal.

** The accompanying map of the canals, railroads, &c. of Great Britain and Ireland, has been executed with great care and attention; and will, we hope, be found to be a valuable acquisition. Those who wish to see them laid down on a larger scale, are referred to the magnificent six sheet map, published by J. Walker, Esq. of Wakefield. This map, which is equally correct and beautiful, is a truly national work, and well deserves the public patronage. "An Historical Account of the Navigable Rivers and Canals, &c. of Great Britain," in 4to, attached to it by way of Index, is both an accurate and a useful publication.

CANARY SEED. See SEED.

CANDLE (Ger. *Lichter*, *Kerzen*; Du. *Kaarzen*; Fr. *Chandelle*; It. *Candelle*; Sp. and Port. *Velas*; Rus. *Sujetschi*; Lat. *Candela*), a taper of tallow, wax, or spermaceti, the wick of which is commonly of several threads of cotton spun and twisted together.

* These charges are the bare outlays.

† These charges include loss on purchase and sale of additional horses, and 10 per cent. on cost of horses and boats, deposited in a contingent fund.

Dr. Ure gives the following table, as containing the result of certain experiments he had made, in order to determine the relative intensity of the light, and the duration of different sorts of tallow candles: —

Number in a Pound.	Duration of a Candle.	Weight in Grains.	Consumption per Hour, in Grains.	Proportion of Light.	Economy of Light.	Candles equal one Argand.
10 mould,	5 h. 9 m.	682	132	12½	68	5·7
10 dipped,	4 36	672	150	13	65½	5·25
8 mould,	6 31	856	132	10½	59½	6·6
6 do.	7 2½	1,160	163	14½	66	5·0
4 do.	9 36	1,787	186	20½	80	3·5
Argand oil flame.			512	69·4	100	

“A Scotch matchkin,” says Dr. Ure, “or $\frac{1}{8}$ of a gallon of good seal oil, weighs 6,010 gr., or 13 $\frac{1}{10}$ oz. avoirdupois, and lasts in a bright Argand lamp 11 hours 44 minutes. The weight of oil it consumes per hour is equal to 4 times the weight of tallow in candles 8 to the pound, and 3 $\frac{1}{4}$ times the weight of tallow in candles 6 to the pound. But its light being equal to that of 5 of the latter candles, it appears from the above table, that 2 lbs. weight of oil, value 9d., in an Argand, are equivalent in illuminating power to 3 lbs. of tallow candles, which cost about 2s. The larger the flame in the above candles, the greater the economy of light.”

Until 1831, when it was repealed, candles were, for a lengthened period, subject to an excise duty; and their consumption was, in consequence, pretty exactly ascertained.

An Account of the Rates of Duty separately charged on Tallow, Wax, and Spermaceti Candles, the Number of Pounds' Weight of each Sort produced, and the Total annual Nett Revenue derived from Candles, in Great Britain, in each Year since 1820. — (*Parl. Paper*, No. 468. Sess. 1830.)

Years.	Pounds' Weight of Candles.						Nett Revenue.		
	Tallow.	Rate of Duty per lb.	Wax.	Rate of Duty per lb.	Spermaceti.	Rate of Duty per lb.			
		d.		d.		d.	£	s.	d.
1820	88,352,461	1	692,705	3½	193,463	3½	373,455	14	5
1821	93,816,346	—	697,196	—	165,647	—	395,911	8	7
1822	98,311,801	—	682,241	—	179,208	—	415,609	15	3
1823	102,461,879	—	694,194	—	180,401	—	433,537	15	8
1824	109,810,900	—	759,751	—	179,454	—	466,042	16	1
1825	114,187,550	—	851,370	—	208,377	—	485,014	8	9
1826	110,102,643	—	705,615	—	201,790	—	467,069	12	1
1827	114,939,578	—	713,655	—	226,277	—	487,318	3	4
1828	117,342,157	—	748,293	—	270,263	—	497,770	2	9
1829	115,156,808	—	746,052	—	303,683	—	489,059	1	9

CANDLE, *Sale or Auction by Inch of*, is when a small piece of candle being lighted, the bystanders are allowed to bid for the merchandise that is selling: but the moment the candle is out, the commodity is adjudged to the last bidder.

CANDLESTICKS (Ger. *Leuchter*; Du. *Kandelaars*; Fr. *Chandeliers*; It. *Candellieri*; Sp. *Candeleros*; Rus. *Podsweschnikii*) are of silver, brass, iron, bronze, tin, japanned, or copper plated, made of different patterns and sorts. The best plated candlesticks are manufactured at Sheffield; the common sort of plated ones, as also brass, japanned, &c. are made at Birmingham.

CANELLA ALBA (Fr. *Canelle blanche*; Ger. *Weisser Zimmet*; It. *Canella bianca*; Sp. *Canella blanca*; Lat. *Canella alba*), the inner bark of the *Canella alba*, a tree growing in the West Indies. It is brought to this country packed in casks and cases, in long pieces, some rolled in quills and others flat; the quilled sort is considerably thicker than cinnamon, and the flat nearly $\frac{1}{4}$ of an inch in thickness. The quilled pieces are yellow on both sides; the flat pieces are yellow on the outside and pale brown within. The odour of both kinds, when fresh broken, is aromatic, something like a mixture of cloves and cinnamon; and the taste slightly bitter, and extremely warm and pungent.

CANES. See BAMBOO, RATTANS.

CANNON, **CANNONS** (Du. *Kanonen*; Fr. *Canons*; Ger. *Kanonen*; It. *Cannoni*; Pal. *Dzjala*; Por. *Canhoes*; Rus. *Puschki*; Sp. *Canones*; Sw. *Kanon*), a kind of long hollow engines for throwing iron, lead, or stone balls by the force of gunpowder. They are commonly made of iron, but frequently also of a mixture of copper, tin, and brass. They are either cast hollow, or solid and then bored; those made in the latter way being very superior. Brass cannons, or cannons made of mixed metal, are said not to be so well calculated for hard service, or quick and continued firing, as those made of iron. The proportions of the ingredients used in making the former do not differ materially in different countries, though they rarely coincide. To 240 lbs. of metal fit for casting, we commonly put 68 lbs. of copper, 52 lbs. of brass, and 12 lbs. of tin. To 4,200 lbs. of metal fit for casting, the Germans put 3,687 $\frac{3}{4}$ lbs. of copper, 204 $\frac{11}{41}$ lbs. of

brass, and 307 $\frac{1}{2}$ lbs. of tin. Others, again, use 100 lbs. of copper, 6 lbs. of brass, and 9 lbs. of tin; and others, 100 lbs. of copper, 10 lbs. of brass, and 15 lbs. of tin.

It seems to be the general opinion that cannon were first made use of in 1336 or 1338; but Don Antonio de Capmany has produced some statements, which render it almost certain that some sort of artillery was used by the Moors in Spain so early as 1312. — (*Questiones Criticas*, p. 181. &c.) Cannons were certainly used by the English in 1347 at the siege of Calais, and by the Venetians at Chioggia in 1366, and in their wars with the Genoese in 1379 and 1380. The Turks employed them at the sieges of Constantinople, in 1394 and 1453. When first introduced, they were for the most part very heavy and unwieldy, and threw balls of an enormous size: they were, however, owing to their frequently bursting, about as dangerous to those using them as to their opponents. There is a valuable article on the construction and history of cannons in *Rees's Cyclopædia*; but it was published previously to the appearance of Capmany's work referred to above.

CANTHARIDES, or **SPANISH FLY** (Fr. *Cantharides*, *Mouches d'Espagne*; Ger. *Spanische Fliegen*; It. *Cantarelle*; Lat. *Cantharis*; Rus. *Hischpanskie muchi*; Sp. *Cantaridas*). This insect is found on a variety of shrubs in Spain, Italy, France, &c. Those used in this country are imported partly from Sicily, but principally from Astracan, packed in casks and small chests. The best are of a lively fresh colour, a small size, and not mouldy. They are frequently adulterated with the *Melolontha vitis*; but this is distinguishable by its form, which is squarer than the cantharis, and by its black feet. If they be properly dried and protected from the air, they may be kept for a very long period. — (*Thomson's Dispensatory*.)

CANTON, one of the greatest emporiums in the East, ranking, as a port of trade, either before, or immediately after, Calcutta, situated in the province of Quantong, in China; being the only place in that empire frequented by European traders: lat. 23° 7' 10" N., lon. 113° 14' E.

Canton stands on the eastern bank of the Pekiang River, which flows from the interior in a navigable stream of 300 miles to this city, where it is rather broader than the Thames at London Bridge; falling, after an additional course of 80 miles, into the southern sea of China. Near its junction with the sea, it is called by foreigners Bocca Tigris. The town is surrounded by a thick wall, built partly of stone and partly of brick, and is divided into 2 parts by another wall running east and west. The northern division is called the Old, and the southern the New City. In the old city is the Mantchou or Tartar general, with a garrison of Mantchou troops under his command. The lieutenant-governor or Fooyuen's office is also in the old city, but the governor and Hoppo (principal customs officer) reside in the new city, not far from the river.

All foreign commerce is conducted in the south-west suburb, where the foreign factories are situated; and which, with the other suburbs, is probably not less populous than the city itself. The residence of Europeans is confined to a very small space, on the banks of the river; which might, however, be as pleasant as a crowded mercantile place can well be, were it not for the great number of small *duelling boats*, which cover the face of the river. The people who occupy the larger portion of these boats are said to have come originally from the south; and being a foreign and despised race, were not, at first, allowed to dwell on shore; but most of the distinctions between them and the rest of the people have been abolished.

Although Canton is situated nearly in the same parallel of latitude as Calcutta, there is a considerable difference in their temperature; the former being much the coolest, and requiring fires during the winter months. The streets of Canton are very narrow, paved with little round stones, and flagged close to the sides of the houses. The front of every house is a shop, and those of particular streets are laid out for the supply of strangers; China-street is appropriated to Europeans; and here the productions of almost every part of the globe are to be found. One of the shopkeepers is always to be found sitting on the counter, writing with a camel's hair brush, or calculating with his swanpan, on which instrument a Chinese will perform operations in numbers with as much celerity as the most expert European arithmetician. This part of Canton being much frequented by the seamen, every artifice is used by the Chinese retailers to attract their attention; each of them having an English name for himself painted on the outside of his shop, besides a number of advertisements composed for them by the sailors in their own peculiar idiom. The latter, it may be supposed, are often duped by their Chinese friends, who have, in general, picked up a few sea phrases, by which the seamen are induced to enter their shops: but they suit each other extremely well; as the Chinese dealers possess an imperturbable command of temper, laugh heartily at their jokes without understanding them, and humour the seamen in all their sallies.

Ships only ascend the river as far as Whampoa, about 15 miles below Canton; loading and unloading by means of native boats.

The Chinese, considered as traders, are eminently active, persevering, and intelligent.

They are, in fact, a highly commercial people; and the notion that was once very generally entertained, of their being peculiarly characterised by a contempt of commerce and of strangers, is as utterly unfounded as any notion can possibly be. Business is transacted at Canton with great despatch; and it is affirmed, by Mr. Milburn, and by most of the witnesses examined before the late parliamentary committees, that there is no port in the world, where cargoes may be sold and bought, unloaded and loaded, with more business-like speed and activity.

The fears, whether real or pretended, of disturbances arising from a want of discipline in the crews of private ships, have been proved to be in a great degree futile; the Americans and other private traders having rarely experienced the slightest inconvenience from any tumults between their sailors and the natives.

Provisions and refreshments of all sorts are abundant at Canton, and, in general, of an excellent quality; nor is the price exorbitant. Every description of them, dead or alive, is sold by weight. It is a curious fact, that the Chinese make no use of milk, either in its liquid state, or in the shape of curds, butter, or cheese. Among the delicacies of a Chinese market are to be seen horse flesh, dogs, cats, hawks, and owls. The country is well supplied with fish from the numerous canals and rivers by which it is intersected.

Foreign Factories. — These extend for a considerable way along the banks of the river, at the distance of about 100 yards. They are named, by the Chinese, hong, and resemble long courts, or closes, without a thoroughfare, which generally contain 4 or 5 separate houses. They are built on a broad quay, and have a parade in front. This promenade is railed in, and is generally called Respondentia Walk; and here the European merchants, commanders, and officers of the ships, meet after dinner and enjoy the cool of the evening. The English hong, or factory, far surpasses the others in elegance and extent. This, with the American and Dutch hong, are the only ones that keep their national flags flying. The neighbourhood of the factories is occupied with warehouses for the reception of European goods, or of Chinese productions, until they are shipped. In 1822, during a dreadful conflagration that took place at Canton, the British factories and above 10,000 other houses were destroyed; on which occasion the East India Company's loss was estimated at 500,000*l.* sterling, three fifths in woollens.

For the space of 4 or 5 miles opposite to Canton, the river resembles an extensive floating city, consisting of boats and vessels ranged parallel to each other, leaving a narrow passage for others to pass and repass. In these the owners reside with their families; the latter rarely visiting the shore.

All the business at Canton with Europeans is transacted in a jargon of the English language. The sounds of such letters as B, D, R, and X, are utterly unknown in China. Instead of these they substitute some other letter, such as L for R, which occasions a Chinese dealer in rice to offer for sale in English a rather unmarketable commodity. The name mandarin is unknown among the Chinese; the word used by them to denote a person in authority being *quan*. Mandarin is a Portuguese word derived from the verb *mandar*, to command. — (*Hamilton's East India Gazetteer*; *Milburn's Orient. Commerce*; *Companion to Anglo-Chinese Calendar, Macao, 1832, &c.*)

Conduct of Chinese Government. — The only real difficulty in trading with China originates in the despotism, pride, and jealousy of the government, and in the general corruption of its officers. The former affects to treat all foreigners with contempt, and is always exposing them to insult; while the latter endeavour to multiply and enforce vexatious regulations and demands, that they may profit by the douceurs given for their evasion. Hitherto we have submitted with exemplary forbearance to every annoyance the Chinese authorities have chosen to inflict; but it is questioned by some whether this be the most politic course. The imbecility and powerlessness of the government is at least equal to its pride and presumption; and in the event of its attempting to stop the trade, or to subject those engaged in it to unmerited ill treatment, it is contended that we ought, in the event of redress being refused on the presentation of a remonstrance, to vindicate our rights by force. We are rather disposed to concur in this opinion. We believe that little more than a demonstration would be necessary; and that the appearance of a single ship of the line in the Chinese seas would have more influence over the court of Peking than a dozen ambassadors. But it is essential, before employing this sort of negociators, that we be well assured that we have justice on our side, and that our own misconduct has not occasioned the interruptions and annoyances complained of. The superintendents about to be sent to Canton — (see *post*) — should be vested with full powers to prevent, if possible, and, at all events, suitably to punish, any British subject who may act so as to give just cause of offence to the Chinese. We have a right to claim fair treatment from them, as we have a right to claim it from the Americans, or any other people; but we have no right to expect that our claim should be regarded, unless we respect the prejudices of the people, and the equitable rules and regulations of the government.

Trade to the North of China. — At present, all foreign trade with China is confined to

the port of Canton; but this was not the case for a long time after China was visited by British ships, and it appears highly probable that it will be again extended towards the north. The interesting details given in the account of the voyage of the ship *Amherst* along the Chinese coasts show that the people are every where most anxious for an intercourse with foreigners, and that the law is the only obstacle to its being carried on to a very great extent. But, where the people are so well disposed to trade, the officers so corrupt, and the government so imbecile, it may, we think, be fairly anticipated that the unalterable laws of the "Celestial Empire" will not prove a very serious obstacle to such private individuals as may choose to engage in a clandestine trade with the northern provinces. The smuggler is even more omnipotent in China than in Spain. The extent and perfect regularity with which the trade in opium is carried on, in defiance of all the efforts of government for its suppression, shows how unable it is to contend against the inclinations of its subjects, which, fortunately, are all in favour of a free and liberal intercourse with foreigners.

Monies. — Accounts are kept at Canton in taels, mace, candarines, and cash; the tael being divided into 10 mace, 100 candarines, or 1,000 cash. There is but one kind of money made in China, called cash, which is not coined but cast, and which is only used for small payments: it is composed of 6 parts of copper and 4 of lead; it is round, marked on one side, and rather raised at the edges, with a square hole in the middle. These pieces are commonly carried, like beads, on a string of wire. A tael of fine silver should be worth 1,000 cash; but, on account of their convenience for common use, their price is sometimes so much raised that only 750 cash are given for the tael.

Foreign coins, however, circulate here, particularly Spanish dollars; and for small change they are cut into very exact proportions, but afterwards weighed; for which purpose merchants generally carry scales, called *dotchin*, made somewhat after the plan of the English steelyards.

The tael is reckoned at 6s. 8d. sterling in the books of the East India Company; but its value varies, and is generally computed according to the price paid per ounce for Spanish dollars in London. The tables given for this proportional value may be calculated in pence sterling, by the multiplier 1.208. Thus, if the price of the Spanish dollar be 60d. per ounce, the value of the tael will be $60 \times 1.208 = 72.48d.$; if at 66d., the value of the tael will be 79.728d.; and for any other price in the same proportion.

Fineness of Gold and Silver. — The fineness of gold and silver is expressed by dividing the weight into 100 parts, called *toques* or *touch*; similar to the modern practice of France. Thus, if an ingot be 93 touch, it is understood to contain 7 parts of alloy and 93 of pure metal, making in the whole 100.

The fineness of the precious metals, expressed in these decimal proportions, may be converted into English proportions by the following analogies: — Suppose gold is 91.66 touch, say, as 100 : 91.66 :: 12 : 11, the standard, and *vice versa*; and to convert standard silver into touch, say, as 240 : 222 :: 100 : 92.5, the touch of sterling silver. Pure gold or silver without alloy is called by the Chinese *sycee*; and sometimes, when of less purity, the metal is accepted as *sycee*.

Silver Ingots are used as money, and weigh from $\frac{1}{2}$ a tael to 100 taels, their value being determined by their weight. These ingots are of the best sort of silver; that is, about 94 touch.

Gold Ingots. — Gold is not considered as money, but as merchandise: it is sold in regular ingots of a determined weight, which the English call shoes of gold; the largest of these weigh 10 taels each; and the gold is reckoned 94 touch, though it may be only 92 or 93.

Weights. — Gold and silver are weighed by the *catty* of 16 taels; the tael is divided into 10 mace, 100 candarines, or 1,000 cash. 100 taels are reckoned to weigh 120 oz. 16 dwts. Troy, which makes the tael equal to 579.8 English grains, or 37.566 grammes.

The principal weights for merchandise are the *picul*, the *catty*, and the *tael*; the *picul* being divided into 100 catties, or 1,600 taels.

	Lbs.	oz.	dwts.	
1 Tael weighs, <i>avoirdupois</i>	-	-	0 1 5	333 = $1\frac{1}{3}$ oz.
16 Taels, or 1 catty	-	-	1 5	5 333 = $1\frac{1}{3}$ lb.
100 Catties, or 1 picul	-	-	133 5	5 333 = 133 $\frac{1}{3}$ lbs.

Hence the *picul* weighs 60.472 kilogrammes, or 162 lbs. 0 oz. 8 dwts. 13 grs. Troy.

The above weights are sometimes otherwise denominated, especially by the natives: thus, the *catty* is called *gin*; the *tael*, *lyang*; the *mace*, *tchen*; the *candarine*, *fiyan*; and the *cash*, *lis*.

There are no commercial measures in China, as all dry goods and liquids are sold by weight. In delivering a cargo, English weights are used, and afterwards turned into Chinese *piculs* and *catties*.

Long Measure. — That used in China is the *covid* or *cobre*; it is divided into 10 *punts*, and is equal to 0.3713 metres, or 14.625 English inches.

The Chinese have 4 different measures answering to the foot, viz.

	Metres.	Eng. inches.
The foot of the mathematical tribunal	= 0.333	= 13.125
The builders' foot; called <i>congpu</i>	= 0.3228	= 12.7
The tailors' and tradesmen's foot	= 0.3383	= 13.33
The foot used by engineers	= 0.3211	= 12.65

The *li* contains 180 fathoms, each 10 feet of the last-mentioned length; therefore the *li* = 1,897 $\frac{1}{2}$ English feet; and 192 $\frac{1}{2}$ *lis* measure a mean degree of the meridian nearly: but European missionaries in China have divided the degree into 200 *lis*, each *li* making 1,826 English feet; which gives the degree 69.166 English miles, or 11.131 French *myriametres*.

European Trade at Canton. — As soon as a vessel arrives among the islands which front the entrance to the Canton river, she is generally boarded by a pilot, who conducts her into Macao roads. The entrance is, however, so safe, that ships push on without waiting for the pilot, who, if the weather be bad, is sometimes long in coming on board. The pilots' names are registered at the *Keun-min-foo's* office, near Macao; and for a licence to act, the sum of 6.0 dollars is paid. The person who takes out the licence sometimes knows nothing about ships or the river; but employs fishermen to do the duty. On the vessel's arrival in Macao roads, the pilot goes on shore, to report her at the office of the *Keun-min-foo*, who, when he has received answers to his inquiries, gives a permit for her to pass through the *Bogue*, and orders a river pilot on board. This pilot seldom repairs on board the vessel before 24 hours have elapsed. When arrived, the vessel proceeds through the *Bogue*, and up the Canton river, to Whampoa.

Every ship that enters the port is required to have a *hong* merchant as security for the duties, and a linguist, and *comprador*, before she can commence unloading. The master is required to give a written declaration, in duplicate, solemnly affirming that the ship has brought no opium. The East India Company's ships alone are excused giving this declaration.

The *hong* or security merchants (at present 10 in number) are the only individuals legally permitted to trade with foreigners. To obtain this privilege, they have to pay largely; and when once become merchants, they are rarely allowed to retire, and are at all times subject to severe exactions from the local

government. The linguists are government interpreters, who procure permits for delivering and taking in cargo, transact all the Custom-house business, and keep accounts of the duties. All the minor charges of the government, also, are paid by them; in consideration of which they receive a fee of about 173 dollars, previously to the vessel's departure.

When a vessel wishes to discharge or receive cargo, the linguist is informed, a day or two previously, what kind of goods are to be received or discharged, and in what quantities. He then applies for a permit, which being issued, the lighters or chop-boats proceed to Whampoa, where they usually arrive on the evening of the second or morning of the third day. For a single boat the linguist receives a fee of 23 dollars; but if a permit be obtained for from 2 to 6 boats at a time, the fee for each boat is only 11 taels 2 mace 6 cand., or about 15½ dollars.

When the goods are ready to be landed from or sent to the ship, the hoppó (principal Custom-house officer) sends a domestic, a writer, and a police runner; the hong merchant who has secured the ship sends a domestic, called a court going man (one who attends at the public offices, on ordinary occasions, in behalf of his master); and the linguist sends an accountant and interpreter, to attend at the examination of the goods. The hong merchants are always held responsible by the government for paying all duties, whether on imports or exports in foreign vessels; and, therefore, when goods are purchased, it is customary for the parties, before fixing the price, to arrange between themselves who is actually to pay the duties. The hong merchants are required to consider the duties payable to government as the most important part of their affairs. If a merchant fail to pay at the proper period, his hong, house, and all his property are seized, and sold to pay the amount; and if all that he possesses be inadequate, he is sent into banishment at Ele, in Western Tartary, which the Chinese call the "cold country;" and the body of hong merchants are commanded to pay in his stead.

Of an import cargo, each chop-boat, according to rule, which, however, is not rigidly enforced, should contain, — of woollens, camlets, and long-ells, 140 bales; tin, 500 bars; lead, 600 pigs; Bombay cotton, 55 bales; Bengal cotton, 80 bales; betel nut, pepper, &c., 300 piculs.

Of export goods, a chop-boat should take, — of tea, 600 chests; of other sorts of goods, 500 piculs. If more than this, the hong merchant gives to the chop-boat, for each additional picul, 6½ dollars.

In calculating the duties on export goods, 90 catties are considered 100. The woollens, long-ells, and camlets, are measured by the chang of 10 covids, without any deduction; and single articles are numbered.

Each ship may export, of silk, 88 piculs; the duty on each picul is 10½ dollars. Those ships that want more, avail themselves of the names of ships which have exported none; and the Custom-house connives at this, on receiving a fee of 14½ dollars per picul.

If, after entering the port, any persons tranship goods, it is considered that the one ship sold them to the other; and, in that case, the same duty has to be paid as if the goods were brought up to Canton. Provisions are not included in this regulation.

Ships' boats are not allowed to carry up or down any thing chargeable with duty.

Gold, silver, copper, and iron are prohibited to be exported; a few culinary utensils are the only exception. When it is desired to export treasure, the hong merchant must make an estimate of the value of the import and export cargoes; and whatever balance there may be in favour of the ship, may then be shipped off as treasure.

The whole amount of tutenague that is allowed to be exported by foreign ships, including the Portuguese at Macao, is 100,000 catties; but regulations of this sort may be easily evaded.

If more cargo be sent to a ship than she can take on board, and she wishes it to be shipped on board another, it must be done within 3 days after announcing the goods at the Custom-house, and a hong merchant must state it to government; if granted, a hong merchant and linguist are ordered to go to Whampoa and take an account of such goods; all which, with the expense of boats, runners, &c. at Whampoa, costs 40 or 50 dollars. — (*Companion to Anglo-Chinese Calendar for 1832*, pp. 99—101.)

Hong, or Security Merchants. — It may be supposed, perhaps, from the previous statements, that difficulties are occasionally experienced before a hong merchant can be prevailed upon to become security for a ship; but such is not the case. None of them has ever evinced any hesitation in this respect. The Americans, who have had as many as forty ships in one year at Canton, have never met with a refusal. The captain of a merchant ship may resort to any hong merchant he pleases, and, by way of making him some return for his becoming security, he generally buys from him 100*l.* or 200*l.* worth of goods. Individuals are, however, at perfect liberty to deal with any hong merchant, whether he has secured their ship or not, or with any *outside merchant*; that is, *with any Chinese merchant not belonging to the hong*. So that, though there are only 10 hong merchants at Canton, there is, notwithstanding, quite as extensive a choice of merchants with whom to deal in that city, as in either Liverpool or New York.

Duties. — It is very difficult, or rather, perhaps, impossible, to get any accurate account of the duties on goods exported and imported. They are almost always paid by the Chinese, though they must, of course, frequently be borne by the foreigner. Imported goods are weighed on board, and the duty paid by the purchaser; the duty on those exported is paid by the seller. The officers are notoriously corrupt; and it is a common practice to give them a *douceur* to under-rate the weight of the goods.

Foreign Merchants. — These consist of British, American, French, Dutch, Danish, Swedish, Spanish, and Portuguese, with Persee and Indian Mohammedan British subjects, and in 1832 amounted in number to above 110. The principal mercantile firms consisted of 8 British establishments, 7 American establishments, and 1 joint French and Dutch establishment. The Americans, French, and Dutch have each a consular agent; and though these functionaries be not publicly recognised by the Imperial government, all public business is conducted with them by the provincial government, through the agency of the hong merchants.

Newspapers and Public Accommodations. — At Canton, there are 2 English newspapers; viz. the "Canton Register," once a fortnight, with a Price Current; and the "Chinese Courier," once a week. There are 3 hotels, a billiard room, and 3 European shops or warehouses upon a large scale, with surgeons, apothecaries, watch-makers, and boat-builders.

General Rates of Agency Commission in China, agreed upon the 1st of November, 1831; in confirm-
ation of those fixed by a meeting of merchants on the 1st of March, 1825.

1. On all sales or purchases of goods, except the following -	5 per cent.	17. Effecting remittances by bills of the agent or otherwise, on purchasing or negotiating bills of exchange -	1 per cent.
2. On all sales or purchases of opium, cotton, cochineal, quicksilver, camphor-barrees, birds' nests, diamonds and other precious stones, or pearls, ships, and houses -	3 ditto.	18. Bills of exchange returned, noted, or protested -	1 ditto.
3. On returns, if in goods -	2½ ditto.	19. Negotiating loans on <i>respondencia</i> -	2 ditto.
4. On ditto, if in treasure, bullion, or bills -	1 ditto.	20. Debits, where a process at law or arbitration is necessary, 2½ per cent.; and if recovered -	5 ditto.
5. On sale, purchase, or shipment of bullion -	1 ditto.	21. Collecting house-rent -	2½ ditto.
6. On all goods, treasure, &c. consigned, and afterwards withdrawn or sent to auction, and on goods consigned for conditional delivery to others -	½ commission.	22. Letters of credit granted for mercantile purposes -	2½ ditto.
7. Ordering goods, or superintending the fulfilment of contracts, where no other commission is derived -	2½ per cent.	23. Acting for the estates of persons deceased, as executors, or administrators -	5 ditto.
8. On all advances of money for the purposes of trade, whether the goods are consigned to the agent or not, and where a commission of 5 per cent. is not charged -	2½ ditto.	24. The management of the estates of others, on the amount received -	2½ ditto.
9. <i>Del credere</i> , or guaranteeing sales, when specially required -	2½ ditto.	25. All cash receipts, not serving for the purchase of goods, and not otherwise specified above -	1 ditto.
10. Guaranteeing bills, bonds, or other engagements -	2½ ditto.	26. Shroffing -	½ per mil.
11. Procuring freight, or advertising as agent of owners or commanders, on the amount of freight, whether the same passes through the hands of agents or not -	5 ditto.	27. Transshipping goods -	1 per cent.
12. Receiving inward freight -	1 ditto.	28. Upon all advances not punctually liquidated, the agent to have the option of charging a second commission as upon a fresh advance, provided the charge do not occur twice in the same year.	
13. Ships' disbursements -	2½ ditto.	29. At the option of the agent, on the amount debited or credited within the year, including interest, and excepting only items on which a commission of 5 per cent. has been charged -	1 ditto.
14. Chartering ships for other parties -	2½ ditto.	N. B. — This charge not to apply to paying over a balance due on an account made up to a particular period, unless where such balance is withdrawn without reasonable notice.	
15. Effecting insurance or writing orders for insurance -	½ ditto.		
16. Settling insurance losses, total or partial, and on procuring return of premium -	1 ditto.		

Port Charges. — All foreign vessels trading to Canton have to pay a measurement charge, varying according to the size of the vessel. For this purpose they are divided into 3 classes; viz.

	Taels.
1st. Vessels of 160 covids and upwards, pay	7874,755 per covid.
2d. — above 120 and under 160 covids -	7221,091 —
3d. — of 120 covids and under -	5062,341 —

The dimensions are taken from the mizen to the foremast for the length, and between the gangways for the breadth; these two numbers multiplied together, and divided by 10, give the measurement in covids; and the quotient multiplied by the sum to be paid per covid, according to the vessel's size, gives the whole amount of measurement charge. Of this amount, only 10-11ths are, properly speaking, the measurement charge, the other 11th part being a fee of 10 per cent. on the Imperial dues.

Once a year the *hoppo* goes in person to superintend the measurement of vessels, on which occasion he goes on board a Company's ship. At other times an officer is sent to represent him.

The item next in importance to the measurement charge, is what is called the *cumshaw* or present, amounting, according to the reduced rate, to the sum of 1,600/683 taels, or 2,233 dollars, except on French, Austrian, and Prussian vessels, which are required to pay 80 taels more. This charge does not vary with the size of the ship; but is the same whether she carry 100 or 1,000 tons. The *cumshaw* is made up of the following sums: viz.

	Taels.
The entrepôt fees -	810/691
Port clearance fee -	480/420
Difference of scales, carriage to Peking, &c., 6/75 per cent. on the above -	87/150
Fee to the leang-tau, or superintendent of grain -	116/424
For difference in the leang-tau's scales, 1/1 per cent. on the last named fee -	1/281
For making it into <i>sycee</i> , 7 per cent. on the whole -	104/717
	Taels 1,600/683

Vessels loaded with rice are exempted from the entrepôt and leang-tau's fees, as also from the measurement charge; the latter by command of the reigning sovereign, in 1825; and the two former by previous orders of the local government. They are likewise exempted from certain small monthly and daily fees, so long as they are engaged in discharging the imported rice; but these charges commence as soon as the vessel begins to take in an export cargo; and the port clearance fee, with the double percentage of 6½ and 7 per cent., is levied alike on all vessels. A vessel importing rice, in common with other vessels, is required either to receive an export cargo, or to pay about 300 dollars in default thereof.

Until the measurement charge, present, &c. have all been duly paid, no vessel can obtain her grand chop, or port clearance from the *hoppo*'s office.

The other fixed charges besides the above are, 120 dollars for pilotage, in and out; fees paid to boats at second bar, and linguist's and comprador's fees. These last are intended to remunerate the expenses incurred on account of various daily and monthly charges, and other petty fees, besides several unauthorised sums exacted by the inferior local officers. Lists of these charges have been printed; but they vary so much in particular instances, that it is next to impossible to attain any certainty with respect to them.

The following is an example of a vessel of the 1st class subject to the highest rate of measurement charge, from which an idea of the amount of port charges on other vessels may be obtained: —

The Glenelg, 867 tons.	
Length from mizen to foremast, covids -	83/1
Which multiplied by the breadth, from gangway to gangway -	26/0
And divided by 10, gives the dimensions -	216/06
Multiply that sum by -	Taels 7874/755
The measurement charge will be 1,701/418 taels, which, at 72 taels per 100 dollars, =	
Spanish dollars -	2,363
Cumshaw, or present, taels 1,600/683, at 72 per 100 =	2,223
Pilotage in and out -	120
Bar boats and other small charges, about -	30
Linguist's fees, about -	173
Comprador's fees, about -	50
	Spanish dollars 4,959

Vessels of the 2d class are charged in measurement from 1,200 to 1,600 dollars, and those of the 3d size from 600 to 800 dollars. The coid employed is equal to about 14½ inches.

The consequence of this mode of imposing the port duties is, that while they are very moderate on ships of 400 or 500 tons burden and upwards, they are very heavy on small ships: and hence small country ships frequently lie off Linting Flora, or Large Bay, till some of the large European ships come in sight, when they shift their cargoes on board the latter. They are commonly carried up to Canton for 1 per cent., by which means the duties and cumshaw are both saved. Chinese junks are exempted from the port dues.

Captain Coffin, the commander of an American ship of about 400 tons register trading to China, informed the late committee of the House of Commons, that the whole charges of every description falling upon his ship, in entering and clearing out from Canton, including measurement duty, cumshaw, pilotage, victualing of the ship, and consul's fee, amounted to between 7,000 and 8,000 dollars. — (*Companion to Anglo-Chinese Calendar*, pp. 101-103. ; *First Report, Evidence*, p. 124.)

British Trade to Canton. — The trade between Great Britain and Canton has hitherto been entirely monopolised by the East India Company and its officers. Tea has always been by far the principal article of import; and it is mainly owing to the diffusion of the taste for this article, and its consumption by all ranks and orders of the community, that the trade has increased, notwithstanding the pernicious influence of the monopoly, to the extent that it has done. Besides tea, the Company formerly imported from China raw silk, silk piece goods, nankeens, mother-of-pearl shells, sandal wood, and a few other articles; but of late years the value of these articles has been quite inconsiderable.

The articles exported in the East India Company's ships from England to China consisted principally of woollens, copper, iron, and lead, glass, earthenware, and jewellery. Bullion used, formerly, to be largely exported; but recently the current has begun to set in the opposite direction, and bullion has been imported from China into England.

The invoice value of the Company's trade between China and England in the under-mentioned years has been —

Years.	Imports into China from England.			Exports from China to England.	Total Imports and Exports.
	Merchandise.	Treasure.	Total.	Merchandise.	
	£	£	£	£	£
1814-15	860,093	127,695	987,788	1,967,978	2,955,766
1815-16	926,920	1,127,518	2,054,433	2,231,366	4,285,799
1830-31	593,755	-	593,755	1,861,980	2,455,735
1831-32	398,475*	-	398,475	1,814,043	2,212,518

* *Mem.* — There is an apparent reduction in the value of exports of merchandise from England, arising from cargoes to the amount of 192,310*l.* of this season having been despatched after the 1st of May, 1832: allowing for the consignments so deferred, the imports into China from England would be augmented to 590,785*l.*, and the total of imports and exports to 2,404,828*l.*

East India House, 25th of April, 1833.

It appears from this account, that the merchandise exported from England to China during the years 1814-15 and 1815-16 amounted, at an average, to 893,506*l.* a year, exclusive of above 600,000*l.* a year in treasure; whereas, the exports of merchandise during the years 1830-31 and 1831-32 only amounted to 592,702*l.* a year, without any treasure! This extraordinary decline strikingly contrasts with the results of the free trade between Great Britain and India in the same years.

The following is a detailed Account of the Value of the Exports by the East India Company from Great Britain to China during the Five Years ending the 5th of January, 1828.

Species of Goods.	1824.	1825.	1826.	1827.	1828.
	£	£	£	£	£
Cotton manufactures	6,092½	-	167	11,995	20,752
Iron in bars (British)	13,482	15,502	17,214	36,067	24,350
Lead and shot	8,793	22,430	39,221	41,918	32,154
Skins and furs	-	33,516	31,151	-	-
Woollens	674,585	532,921	652,047	756,968	413,422
All other articles	5,095	8,467	5,058	5,082	3,137
Total value of exports by the East India Company to China }	708,047	612,139	744,856	852,030	493,815

Account of the registered Tonnage employed by the East India Company, clearing out annually from the Port of Canton for England, and of the Charges imposed by the Chinese on the Company's Ships in Canton during the undermentioned Years.

Years.	Cleared out for England.	Charges in Taels.	Rate per Tael.	Amount.
	Tonnage.		s. d.	£
1829	27,904	91,518	6 8	30,506
1830	29,037	92,967	-	38,989
1831	27,431	83,691	-	28,564
1832	27,852	95,184	-	31,728

The following is a detailed Account of the Quantities and Prices of the different Sorts of Teas exported from China in 1824-25 and 1828-29 by the East India Company, to Great Britain and British America.

Teas.	Exported to England.				Exported to the North American Colonies.			
	1824-1825.		1828-1829.		1824-1825.		1828-1829.	
	Quantity.	Average Prime Cost per lb.	Quantity.	Average Prime Cost per lb.	Quantity.	Average Prime Cost per lb.	Quantity.	Average Prime Cost per lb.
	<i>Lbs.</i>	<i>s. d.</i>	<i>Lbs.</i>	<i>s. d.</i>	<i>Lbs.</i>	<i>s. d.</i>	<i>Lbs.</i>	<i>£. d.</i>
Bohea - -	3,589,804	0 9 301	4,198,964	0 9 512	87,340	0 9 301	100,385	0 9 404
Congou - -	18,773,989	1 3 397	16,951,171	1 2 587	81,733	1 3 600	914,616	1 0 349
Campoi - -	214,153	1 6 427	507,881	1 7 461	-	-	-	-
Souchong -	269,456	1 10 501	183,498	1 10 870	51,312	1 3 067	19,768	1 9 599
Pekoe - -	33,973	1 11 569	-	-	3,539	2 0 594	-	-
Twankay -	3,791,405	1 4 460	5,471,633	1 3 810	579,120	1 3 831	146,753	1 6 795
Hyson skin -	178,596	1 5 526	154,767	1 4 238	163,929	1 3 309	10,195	1 4 800
Young hyson -	-	-	-	-	173,347	2 2 038	-	-
Hyson - -	666,562	2 7 094	1,149,371	2 2 263	38,830	2 4 730	33,284	2 6 037
Gunpowder -	-	-	-	-	-	-	4,953	2 6 511
	27,517,938	-	28,617,280	-	1,179,150	-	1,229,954	-
	-	-	-	-	27,517,938	-	28,617,280	-
Whole exports to Britain and America in the year 1824-25					28,697,088	In 1828-29	29,847,234	-

In 1831-32 the total exports of tea by the East India Company were, to England, 30,203,098 lbs.; to North American colonies, 1,276,856 lbs.; being together 31,479,954 lbs. The aggregate prime cost (particulars not stated) was 1,907,648*l.* — (*N. B.* — For full details as to the tea trade, see art. *TEA*.)

The Company's business in China has been carried on by an establishment of public officers, consisting of 12 supercargoes and as many writers, promoted according to seniority; the former were paid by a commission chiefly derived from the monopoly sales of tea in England, and the latter by fixed salaries; both being supplied with lodging and a public table at the Company's expense. The 3 senior supercargoes, called the select committee, constituted the governing body, and had the whole control, not only of the Company's trade, but politically of all British interests in China. The entire charges of the Company's China establishment in 1828-29 were 138,526*l.*; being

Twelve supercargoes	-	-	-	-	53,121
Twelve writers	-	-	-	-	10,226
Persons filling professional and other distinct offices	-	-	-	-	8,857
Rents and repairs of private apartments	-	-	-	-	16,782
Rent of factory, port charges, and other expenses	-	-	-	-	49,440

The Company's business was wholly conducted with the hong merchants, to the exclusion of the unlicensed or outside merchants, as they are called. The select committee divided amongst such of the solvent hong merchants as it pleased, the whole amount of the Company's export and import cargoes, and the business was done by a kind of barter; a system long banished among the free traders. The ships employed by the East India Company in the China trade were commonly from 1,000 to between 1,400 and 1,500 tons burden, the greater proportion being from 1,300 to 1,400 tons.

Trade between British India and China. — This trade is of decidedly more value and importance than that carried on between Great Britain and China; a result which seems mainly ascribable to the circumstance of its being principally in the hands of private individuals. The greatest article of export from India to Canton used to be cotton wool, principally from Bombay; but it is now far surpassed by opium, the imports of which into China have *sextupled* since 1816-17, and are worth, at present, about 13,500,000 dollars! This increase is the more extraordinary, seeing that opium is contraband in China; but the edicts of the emperors are as unable to prevent its introduction, as the proclamations of James and Charles were to hinder the use of tobacco in England. It is every where smuggled with ease and safety. The trade was at first principally conducted at Whampoa; but the exactions of the Chinese authorities drove it to Macao, where it increased, but whence it was subsequently driven by the exactions of the Portuguese. It is now principally carried on in the Bay of Lintin. Here the opium is kept on board receiving ships, of which there are frequently not less than 12 quietly lying at anchor, without danger or molestation of any sort.

The exports from China to India consist of sugar for Western India, tea, porcelain, nankeens, cassia, camphor, &c.; but the amount of these is not very considerable, and the returns are principally made in bills and bullion.

The following tables give very full details as to the trade between Great Britain and Canton, and the trade between the latter and British India, carried on under the British flag, during the years ended the 31st of March, 1831 and 1832.

Most part of the trade between India and Canton is conducted by the outside merchants. The hong merchants rarely adventure upon transactions in opium, of which this trade principally consists.

We have obtained from Canton, the following corrected account of the British trade at that city, in 1831-32. It corresponds pretty closely with the succeeding account, derived from the *Parl. Paper*, No. 229, Sess. 1833; but it is drawn up in a different form, and more in detail. Being anxious to afford all the information in our power with respect to this great emporium, we did not think we should be warranted in withholding it.

Corrected Statement of the British Trade at the Port of Canton for the Year ending the 31st of March, 1832.

EXPORTS.

	<i>On Account of the East India Company.</i>	<i>Tons.</i>	<i>Dollars.</i>
(a) Bohea	- piculs 54,367 -	861,347	
Congo	- piculs 129,106 -	3,041,473	
Souchong	- piculs 2,184 -	78,411	
Hyson	- piculs 8,851 -	430,427	
Hyson skin	- piculs 1,181 -	32,122	
Wankay	- piculs 30,854 -	832,207	
N. American investment (supercargoes' commission included)		276,048	5,275,987
Cape stores		20,290	
St. Helena stores		4,540	
Stores to Bengal, Madras, and Bombay		12,672	
(b) Bullion (charges of shipment included) 1,173,957 dollars		89,131	313,544
Port charges on 54 ships (Bridgewater included)		110,340	846,249
Unloading charges, Canton factory expenses, &c.		199,471	
		6,634,251	9,214,238
<i>On Private Account.</i>			
(c) Congou	- piculs 5,069 -	127,449	
Souchong, pouchong	- piculs 1,737 -	39,951	
Pekoe and orange pekoe	- piculs 5,015 -	120,360	
Wankay	- piculs 138 -	2,560	
Hyson and young hyson	- piculs 2,139 -	94,116	
Gunpowder and Imperial	- piculs 1,337 -	7,850	
Black tea	- piculs 7,085 -	42,446	
Green tea	- piculs -	110,735	
		545,487	757,625
<i>On Private Account.</i>			
Raw silk, Nankin	- piculs 6,985 -	12,312,144	
Nankin cloth	- piculs 18 -	342,944	
Silk piece goods	- piculs 315,570 -	160,941	
Sugar candy	- piculs 32,279 -	242,093	
Soft sugar	- piculs 60,627 -	318,256	
Cassia lignea	- piculs 7,096 -	49,672	
— buds	- piculs 614 -	7,368	
Portosell and serpis	- piculs 2,955 -	57,907	
Vermillion	- piculs 825 -	37,907	
Campior	- piculs 279 -	50,325	
Rhubarb	- piculs 763 -	6,696	
Alum	- piculs 20,475 -	41,202	
China root, gallangal, and musk	- piculs 477 -	55,851	
Hamam and whangoes	- piculs -	5,008	
Pearls, false pearls, and glass beads	- piculs -	10,739	
Paper, kethols, lacquered ware, fire-works	- piculs 144 -	48,094	
Cochineal	- piculs -	25,179	
Cotton piece goods	- piculs -	85,840	
Cotton yarn	- piculs 1,532 -	50,986	
S. American copper	- piculs 1,888 -	24,250	
Tobacco and segars	- piculs 4,610 -	13,076	
Sundries	- piculs -	96,810	
Gold	- piculs -	146,492	
(e) Silver bullion (sycee, S. American silver, and dollars)	- piculs -	51,190	7,967,693
Disbursements on 20 regular ships, at 10,000 dollars; 4 chartered ships, at 4,000 dollars; 35 country ships, at 8,000 dollars; and 32 ships at Lintin, at 1,500 dollars each		2,797,826	528,000
			2,768,741
			30,536,227

T. J. Moan.

E. E.

31st of March, 1832.

IMPORTS.

	<i>On Account of the East India Company.</i>	<i>Tons.</i>	<i>Dollars.</i>
Broad cloth	- bales 5,200 -	602,293	
Longcloths	- bales 7,000 -	756,000	
Camlets	- bales 12,000 -	168,716	
British cotton piece goods	- bales 12,000 -	89,131	
British cotton twist	- bales 30,000 -	105,759	
British worsted yarn	- bales 480,000 -	4,581	
British stuffs	- bales 50 -	6,250	
Union satins	- bales 1,200 -	1,650	
Union silks	- bales 300 -	540	
Dyed cotton piece goods	- bales 20 -	2,160	
British iron	- bales 25,225 -	49,039	
Lead	- bales 28,561 -	91,595	
Cotton	- bales 24,643 -	1,571,543	
Cotton, Bengal	- bales 18,320 -	785,582	
Cotton, Bombay	- bales 18,156 -	430,225	
		2,655,125	3,687,674
<i>On Private Account (per E. I. C. Ships).</i>			
Cotton, Bengal	- piculs 65,024 -	542,006	
Madras	- piculs 4,543 -	40,837	
Bombay	- piculs 7 -	2,184,020	
		2,766,913	3,842,955
Opium, Patna and Benares	- chests 5,912 -	11,304,018	
Malwa	- chests 8,034 -	5,665,970	
		17,969,988	
Sandal wood	- piculs 6,338 -	74,471	
Pepper	- piculs 15,771 -	110,397	
Patans	- piculs 6,539 -	17,459	
Pitch	- piculs 6,661 -	20,075	
Pitchuck	- piculs 460 -	9,590	
Oilbanum	- piculs 5 -	9,590	
Broad cloth	- piculs 7,816 -	242,292	
Camlets	- piculs 2,621 -	70,767	
Cotton piece goods	- piculs 35,298 -	150,016	
Printed cotton piece goods	- piculs 24,443 -	24,443	
Cochineal	- piculs 46 -	14,444	
Cotton yarn	- piculs 1,942 -	52,584	
Iron	- piculs 1,303 -	6,335	
Lead	- piculs 13,482 -	4,581	
Tin	- piculs 5,032 -	85,514	
Tin plates	- piculs 2,525 -	24,619	
Steel	- piculs 2,101 -	15,758	
Watches and clocks	- piculs 178 -	12,460	
Peas, cardians, diamonds	- piculs -	11,785	
Elephants' teeth	- piculs 209 -	215,575	
Fish maws	- piculs 159 -	12,084	
Sharks' fins	- piculs 1,075 -	61,200	
Skins	- piculs 5,010 -	72,240	
Skimpetre	- piculs 20,580 -	9,850	
Rice males and myrrh	- piculs 7,068 -	49,476	
Dollars	- piculs 31,486 -	125,740	
Sundries	- piculs -	16,202	
		120,996	13,005,618
<i>On Land.</i>			
Patna and Benares	- chests 5,012 -	183,152	
Malwah, Bombay	- chests 577 -	2,186	
Denam	- chests 4,034 -	1,318	
		18,823	5,575,205,927
<i>Consumption of opium.</i>			
Patna and Benares	- chests 5,012 -	183,152	
Malwah, Bombay	- chests 577 -	2,186	
Denam	- chests 4,034 -	1,318	
		18,823	5,575,205,927

T. J. Moan.

E. E.

31st of March, 1832.

(a) Black tea	-	24,754,266 lbs.	
Green tea	-	5,448,800	
To England per 23 ships.		50,203,066	
(b) Dollars	-	1,000,490	
Sycee equal to dollars	-	173,467	
		1,173,957	dollars.
(c) Black tea	-	1,709,466 lbs.	
Green tea	-	393,200	
To England per 23 ships.		2,032,666	
(d) Per country ships.			

(e) To England, dollars	-	1,134,623	
Sycee, equal to dollars	-	142,307	
Calcutta, dollars	-	171,542	
Sycee, equal to dollars	-	168,798	
Bombay, dollars	-	1,053,536	
S. American silver and sycee equal to dollars	-	524,217	
Sundry places, dollars	-	1,577,543	
Total export of bullion, sycee included.		5,971,815	

N. B.—The sycee is calculated at 718, with 5 per cent. premium added.

L Account of the Shipping engaged in the Trade carried on with China by the East India Company; and of the Quantity and Value of the various Articles imported by the Company and its Officers from England and India into China, and of those exported by them from China, in 1830-31 and 1831-32.

GOODS IMPORTED INTO CHINA.

[illegible]

GOODS EXPORTED FROM CHINA.

[illegible]

III. Account of the Shipping under the British Flag, engaged in the Private Trade between India and China, and of the Quantity and Value of the various Articles imported in these Ships into China, and exported in them from China, in 1830-31 and 1831-32.

GOODS IMPORTED INTO CHINA.

Season.	No. of Ships.	Tonnage.	Opium.	Cotton.	Metals.	Pepp- and Spices.	Rat- tans.	Bat- el.	Put- chuck.	Sharks Fins, &c.	Sandal Drugs, Wood, &c.	Wool- lens, &c.	Cotton Goods, Yarn.	Cotton Goods, Yarn.	Diam. Corne- lians.	Salt- petre.	Ivory.	Rice.	Sundries.	Total Val. of Opium and Cotton.	Value of articles of Cotton.	Total Value of Imports.			
			Piculs. Dollars.	Piculs. Dollars.	Piculs. Dollars.	Piculs. Dollars.	Piculs. Dollars.	Piculs. Dollars.	Piculs. Dollars.	Piculs. Dollars.	Piculs. Dollars.	Piculs. Dollars.	Piculs. Dollars.	Piculs. Dollars.	Piculs. Dollars.	Piculs. Dollars.	Piculs. Dollars.	Piculs. Dollars.	Piculs. Dollars.	Piculs. Dollars.	Piculs. Dollars.	Piculs. Dollars.			
1850-31	58	29,127	$\left\{ \begin{array}{l} \text{Piculs. 413} \\ \text{Cheets. 17,458} \\ \text{Cheets. 17,458} \end{array} \right\}$	12,292,525	282,096	5,014,989	46,230	62,667	10,161	17,516	960	118,887	10,918	65,479	81,010	-	-	30,660	53,034	6,020	94,332	60,805	15,237,514	640,055	15,877,569
1851-52	59	28,483	$\left\{ \begin{array}{l} \text{Piculs. 359} \\ \text{Cheets. 13,946} \\ \text{Cheets. 13,946} \end{array} \right\}$	11,304,018	281,483	5,051,072	31,755	36,113	1,224	1,224	3,172	136,740	9,062	66,550	138,517	89,462	213,475	44,213	26,915	51,496	128,740	38,116	14,365,090	1,043,135	15,408,225

GOODS EXPORTED FROM CHINA.

Tutenague.	Raw Silk.	Nankens.	Sugar and Sugar Candy.	Tea.	Cassia and Cassia Buds.	Cloves.	Drugs.	Silk Piece Goods.	Yarn.	Writing Paper.	Copper.	Cotton Goods.	Cotton Yarn.	Sundries.	Total Value of Goods.	Bullion.	Total Value of Exports.
Pcts. Dollars.	Pcts. Dollars.	Pieces, Dollars.	Pieces, Dollars.	Pcts. Dollars.	Pieces, Dollars.	Pieces, Dollars.	Pieces, Dollars.	Pieces, Dollars.	Pieces, Dollars.	Pieces, Dollars.	Pieces, Dollars.	Pieces, Dollars.	Pieces, Dollars.	Pieces, Dollars.	Pieces, Dollars.	Pieces, Dollars.	Pieces, Dollars.
830.31	2,400.39	200.64	1,560.10	924.70	555.166	143.64	952.520	562.150	776.71	15.880	386.989	426,873	9,900	-	55,643	34,076	50,620
131.32	7,230.2	2,005.360	319.8	79,962	212,785	57,004	-	155,903	921,461	13,290	253,466	58,694	33,179	163,640	4,617,854	4,151,969	2,006,097
											</						

This statement includes the trade carried on between China and the Philippine Islands and New South Wales both by private India ships under the British flag, and by other vessels under that flag.

TOTAL BRITISH TRADE WITH CHINA.

Trade by the Company and their Officers.				Trade by Individuals.			Total Value of the British Trade with China.
Season.	Imports.	Exports.	Total.	Imports.	Exports.	Total.	
	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>
1830-31	6,072,961	11,256,437	17,329,398	15,877,569	8,649,286	24,526,855	41,856,253
1831-32	6,132,016	11,081,352	16,213,268	15,408,225	6,123,166	21,531,391	37,744,669

East India House, 25th of April, 1833.

Opium is sold by the resident European or American agents; and, on an order from these for its delivery, it is handed over to the smugglers, who come alongside the ships at night to receive it; putting the naval force, Custom-house establishment, and police of the empire at defiance. We subjoin an

Account of the Imports of the different Sorts of Opium into China from 1816-17 to 1830-31, both inclusive.

Seasons.	Patna and Benares.			Malwa.			Total.		Turkey.		
	No. of Chests.	Aver. Price.	Total Value.	No. of Chests.	Aver. Price.	Total Value.	No. of Chests.	Value.	No. of Chests.	Aver. Price.	Total Value.
	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>
1816-1817	2,610	1,200	3,132,000	600	875	525,000	3,210	3,657,000	750	300	375,000
1817-1818	2,530	1,265	3,200,450	1,150	612	703,800	3,680	3,904,250	1,000	610	610,000
1818-1819	3,050	1,000	3,050,000	1,530	725	1,109,250	4,580	4,159,250	700	625	437,500
1819-1820	2,970	1,235	3,667,950	1,620	1,175	1,915,250	4,600	5,583,200	200	975	195,000
1820-1821	3,050	1,900	5,795,000	1,720	1,515	2,605,800	4,770	8,400,800	30	1,525	45,750
1821-1822	2,910	2,075	6,038,250	1,718	1,325	2,276,350	4,628	8,314,600	500	1,025	512,500
1822-1823	1,822	1,552	2,828,930	4,000	1,290	5,160,000	5,822	7,988,930	226	1,270	287,080
1823-1824	2,910	1,600	4,656,000	4,172	925	3,859,100	7,082	8,515,100	No account has been kept of Turkey opium during these years.		
1824-1825	2,655	1,175	3,119,625	6,000	750	4,500,000	8,655	7,619,625			
1825-1826	3,442	913	3,141,755	6,179	723	4,466,450	9,621	7,608,205			
1826-1827	3,661	1,002	3,668,565	6,308	942	5,941,520	9,969	9,610,085			
1827-1828	5,114	998	5,105,073	4,361	1,204	5,251,760	9,475	10,356,833			
1828-1829	5,961	940	5,604,235	7,171	966	6,928,880	13,132	12,533,115			
1829-1830	7,143	858	5,149,577	6,837	861	5,907,580	14,000	12,057,157			
1830-1831	6,660	869	5,789,794	12,100	587	7,110,227	18,760	12,900,031			
Total	56,488	-	64,997,204	65,496	-	58,260,977	121,984	123,208,181	3,406	-	2,462,770

In 1831-32, the total import of opium into China was 21,062 chests, of the value of 13,917,426 dollars. The stock on hand, 1st of January, 1833, was 5,110 chests. Nine tenths of the opium trade is in the hands of the British Indians.

The following tables exhibit the general results of our trade with China from 1814-15 downwards: —

Account of the Annual Value of the Trade between the Subjects of Great Britain and China, from 1814-15 to 1830-31, both inclusive, distinguishing the Trade of the East India Company from that of Individuals.

Years.	Value of Exports and Imports between India and China.		Total.	Value of Imports and Exports between England and China on Account of the Company.	Total Value of the British Trade with China.	Value of Trade of Individuals with China.	Value of Trade of the Company with China.
	On Account of Individuals.	On Account of the Company.					
	£	£	£	£	£	£	£
1814-15	2,573,940	221,589	2,795,529	2,955,776	5,751,295	2,573,940	3,177,355
1815-16	2,379,026	356,470	2,735,496	4,285,799	7,021,295	2,379,026	4,642,269
1816-17	3,034,031	230,083	3,264,114	2,962,062	6,226,176	3,034,031	3,192,145
1817-18	3,327,770	710,100	4,037,870	2,183,022	6,220,892	3,327,770	2,893,122
1818-19	3,516,332	364,543	3,880,875	2,065,389	5,946,264	3,516,332	2,429,932
1819-20	2,190,137	334,807	2,524,944	3,092,456	5,617,400	2,190,137	3,427,263
1820-21	3,328,039	602,994	3,931,033	2,935,904	6,866,937	3,328,039	3,538,898
1821-22	3,011,010	469,657	3,480,667	2,700,425	6,181,092	3,011,010	3,170,482
1822-23	3,047,792	189,304	3,237,096	£,642,845	5,879,941	3,047,792	2,832,149
1823-24	2,734,509	721,425	3,455,934	2,815,048	6,270,982	2,734,509	3,536,473
1824-25	2,832,191	326,591	3,158,782	2,600,060	5,758,842	2,832,191	2,916,651
1825-26	3,943,729	291,603	4,235,332	2,687,013	6,922,345	3,943,729	2,978,616
1826-27	3,764,404	362,405	4,126,809	3,176,901	7,303,710	3,764,404	3,539,306
1827-28	4,951,678	376,247	5,327,925	2,836,397	8,164,322	4,951,678	3,212,644
1828-29	3,795,966	433,388	4,229,354	2,517,726	6,747,080	3,795,966	2,951,114
1829-30	-	308,767	-	2,490,947	-	-	2,799,714
1830-31	-	363,741	-	2,983,487	-	-	3,347,288

The statements from India for 1829-1830 and 1830-1831 are not yet received.

Account of the Quantity of each Article of Chinese Produce imported into the United Kingdom, in each Year, from 1793 to 1831, both inclusive.

Years.	Tea.	Silk.	Nankeen Cloths.	Miscellaneous Articles of Chinese Produce.	Years.	Tea.	Silk.	Nankeen Cloths.	Miscellaneous Articles of Chinese Produce.
	<i>Lbs.</i>	<i>Lbs.</i>	<i>Pieces.</i>	<i>Value L.</i>		<i>Lbs.</i>	<i>Lbs.</i>	<i>Pieces.</i>	<i>Value L.</i>
1793	16,067,331	171,998	77,898	26,692	1813	The records of this year were destroyed by fire.			
1794	23,710,774	99,671	374,398	19,809	1814	26,110,550	150,629	783,253	29,054
1795	27,208,003	158,225	146,365	19,186	1815	25,602,214	216,129	896,797	19,474
1796	6,184,628	12,968	48,642	23,062	1816	36,234,380	88,987	396,453	29,050
1797	16,235,125	78,520	77,338	23,252	1817	31,467,073	103,367	564,226	35,703
1798	44,873,112	136,196	257,473	25,054	1818	20,065,728	146,878	409,349	19,510
1799	15,090,080	63,604	184,490	17,131	1819	23,750,413	141,325	523,852	55,595
1800	15,165,368	92,385	170,917	25,960	1820	30,147,994	271,115	969,746	70,827
1801	29,804,739	131,335	366,851	29,293	1821	30,731,105	275,110	569,062	39,654
1802	27,356,502	75,588	274,921	19,054	1822	27,362,766	222,673	287,431	23,419
1803	30,843,134	74,538	232,894	23,134	1823	29,046,885	392,717	412,076	73,935
1804	26,680,784	90,362	264,407	26,184	1824	31,681,977	293,014	1,010,494	69,618
1805	28,538,825	76,359	252,207	15,198	1825	29,345,699	142,676	392,998	75,963
1806	22,155,557	18,607	376,234	10,594	1826	29,840,401	405,185	431,520	124,569
1807	12,599,236	55,277	72,135	11,474	1827	39,746,147	208,287	99,698	97,752
1808	35,747,224	117,855	484,647	17,617	1828	32,678,546	288,916	529,602	95,412
1809	21,717,310	90,603	287,730	14,268	1829	30,544,382	666,444	919,255	103,077
1810	19,791,356	54,376	305,009	14,890	1830	31,897,546	456,991	593,339	94,131
1811	21,231,849	81,397	316,616	9,630	1831	31,648,922	476,692	857,171	89,796
1812	28,318,153	86,197	503,276	12,929					

Account of the Number of Ships, and of their Tonnage, that entered Inwards in the United Kingdom from China in each Year, from 1793-94 to 1831-32, both inclusive.

Years.	Ships.	Tons.	Years.	Ships.	Tons.	Years.	Ships.	Tons.
1793-4	18	17,436	1806-7	9	11,083	1819-20	24	28,451
1794-5	21	20,234	1807-8	24	31,797	1820-21	23	28,692
1795-6	5	4,856	1808-9	15	19,290	1821-22	19	24,975
1796-7	17	14,354	1809-10	13	17,272	1822-23	19	26,013
1797-8	32	37,682	1810-11	15	18,984	1823-24	21	28,237
1798-9	13	12,731	1811-12	19	25,324	1824-25	19	25,970
1799-1800	10	12,840	1812-13	21	27,327	1825-26	23	27,894
1800-1	22	27,407	1813-14	19	24,466	1826-27	29	35,969
1801-2	21	24,531	1814-15	21	24,890	1827-28	25	29,833
1802-3	24	25,994	1815-16	26	33,075	1828-29	20	27,904
1803-4	17	22,279	1816-17	27	28,032	1829-30	23	29,111
1804-5	18	24,191	1817-18	15	20,000	1830-31	21	27,879
1805-6	15	19,100	1818-19	16	21,210	1831-32	22	27,940

New Regulations as to the British Trade with Canton. — Notwithstanding the opposition made by the East India Company, the trade to China has, at length, been thrown open to all classes of his Majesty's subjects; and British merchants may now freely trade to all places, accessible to Europeans, to the east of the Straits of Malacca. We congratulate our readers on the opening of this new and almost boundless field for the display of commercial enterprise. It is not, indeed, a channel in which it would be prudent for any one not possessed of adequate capital and the necessary skill to embark. But the example of the Americans, and of the free traders from India to China, shows conclusively that there is nothing in the nature of the trade to prevent its being as successfully prosecuted by individuals as that to any other country. We are satisfied that the intercourse between the Eastern and Western worlds is as yet quite inconsiderable, compared with what it is destined to become, now that the incubus of monopoly is removed. The opening of the ports of Hindostan, in 1814, has more than trebled our trade with India; and a similar result may be fairly anticipated in the case of China. In making these remarks, we are very far from meaning to throw any reflections on the conduct of the East India Company. It is due to its directors to state that they have always evinced the greatest anxiety to extend the trade with India and China, and to carry it on in the most economical manner. But it was not in the nature of things that they could succeed. The affairs of all great associations must necessarily be managed according to a system of routine, by the intervention of salaried officers. And it were an insult to common sense to suppose that such persons should display the same enterprise, or that they should manage the affairs intrusted to their care with the same watchful attention to details, and the same regard to economy, as private individuals trading on their own account, and reaping all the advantage of successful, as they must abide all the loss resulting from unsuccessful, adventures. Speculations may be eminently profitable to the latter, that would have been highly injurious had they been attempted by the former. It is true that the too great ardour of competitors may occasionally render even the best business unprofitable to those engaged in it; but if this be an evil, it is one that is inseparable from all commercial undertakings; and there is no reason whatever for supposing that it will be oftener or more severely felt in the trade to Canton, than in that to Petersburg or any other port.

In conducting an intercourse with the Chinese, — a people whose institutions and habits differ so very widely from those of Europeans, — it is essential that due circumspection should be used, and that nothing should be done by any one to give them reasonable grounds of offence. The experience of the Americans, and of the other foreigners, besides the English, resorting to Canton, shows, we think, pretty clearly, that the amount of danger from the circumstances just adverted to is not very considerable. It is right, however, as already stated, that effectual measures should be taken for preventing any interruption to the trade from the ignorance or misconduct of any individual. To accomplish this object, there are provisions in the act opening the trade, enabling his Majesty to appoint superintendents of the trade to China, who are to be authorised to issue regulations in regard to it, to which all individuals engaged therein are to be obliged to submit. These regulations will, no doubt, be framed so as to prevent any just offence being given to the natives, without unnecessarily interfering with the free action of the traders. There is one very questionable clause in the act — that which authorises the imposition of a tonnage duty on the shipping employed in the trade, for defraying the cost of the establishments in China. We subjoin a full abstract of this important statute.

ACT 3 & 4 WILL. 4. c. 93. FOR REGULATING THE TRADE TO CHINA AND INDIA.

Repeal of the Act 4 Geo. 4. c. 80. &c. — Having stated that it is expedient that the trade to China should be opened to all classes of his Majesty's subjects, it is enacted, that the act 4 Geo. 4. c. 80. should be repealed, except such parts thereof as relate to Asiatic sailors, Lascars, being natives of the territories under the government of the East India Company; and except also as to such voyages and adventures as shall have been actually commenced under the authority of the said act; and as to any suits and proceedings which may have been commenced, and shall be depending on the 22d day of April, 1834; and from and after the said 22d day of April, 1834, the enactments herein-after contained shall come into operation. — § 1.

Repeal of Prohibitions upon the Importation of Tea and Goods from China, imposed by 6 Geo. 4. c. 107. and 6 Geo. 4. c. 114. — So much of the act 6 Geo. 4. c. 107., intitled "An Act for the general Regulation of the Customs," as prohibits the importation of tea, unless from the place of its growth, and by the East India Company, and into the port of London; and also so much of the said act as prohibits the importation into the United Kingdom of goods from China, unless by the East India Company, and into the port of London; and also so much of the said act as requires that the manifests of ships departing from places in China shall be authenticated by the chief supercargo of the East India Company; and also that so much of the act 6 Geo. 4. c. 114., intitled "An Act to regulate the Trade of the British Possessions abroad," as prohibits the importation of tea into any of the British possessions in America, and into the island of Mauritius, except from the United Kingdom, or from some other British possessions in America, and unless by the East India Company, or with their licence; shall be, from and after the 22d day of April, 1834, repealed; and thenceforth (notwithstanding any provision, enactment, &c. to the contrary) it shall be lawful for any of his Majesty's subjects to carry on trade with any countries beyond the Cape of Good Hope to the Straights of Magellan. — § 2.

List of Persons on board any Ship arriving in India to be delivered to Officers of Customs. — The person in command of any ship or vessel arriving at any place in the possession of or under the government of the said Company shall make out, sign, and deliver to the principal officer of the customs, or other person lawfully authorised, a true and perfect list, specifying the names, capacities, and descriptions of all persons who shall have been on board such ship or vessel at the time of its arrival; and if any person having the command of such ship or vessel shall not make out, sign, and deliver such list, he shall forfeit 100*l.*, half to such person or persons as shall inform or sue for the same, and the other half to the Company; and if the Company shall inform or sue for the same, then the whole penalty shall belong to the Company. — § 3.

Penalties how recoverable. — The penalties and forfeitures aforesaid to be recoverable by action of debt, bill, &c. in any court of record in the United Kingdom, or in India, or elsewhere, to which jurisdiction shall be afterwards given. — § 4.

Three Superintendents of the China Trade to be appointed. — Whereas it is expedient for the objects of trade and amicable intercourse with the dominions of the emperor of China, that provision be made for the establishment of a British authority in them; be it enacted, that it shall be lawful for his Majesty, by any commission or warrant under his royal sign manual, to appoint 3 superintendents of the trade of his Majesty's subjects to and from the said dominions, for the purpose of protecting and promoting such trade, and to appoint such officers to assist them in the execution of their duties, and to grant such salaries to such superintendents and officers, as his Majesty shall from time to time deem expedient. — § 5.

His Majesty may issue Orders and Commissions to have force in China. — It shall be lawful for his Majesty, by any such order or commission as to his Majesty in council shall appear expedient and salutary, to give to the said superintendents, or any of them, powers and authorities over and in respect of the trade and commerce of his Majesty's subjects within any part of the said dominions; and to issue directions and regulations touching the said trade and commerce, and for the government of his Majesty's subjects within the said dominions; and to impose penalties, forfeitures, or imprisonments, for the breach of any such directions or regulations, to be enforced in such manner as in the said order shall be specified; and to create a court of justice with criminal and admiralty jurisdiction for the trial of offences committed by his Majesty's subjects within the said dominions, and the ports and havens thereof, and on the high seas within 100 miles of the coast of China; and to appoint one of the superintendents herein-before mentioned to be the officer to hold such court, and other officers for executing the process thereof; and to grant such salaries to such officers as may appear reasonable. — § 6.

Superintendents, &c. not to accept Gifts. — No superintendent or commissioner appointed under this act shall accept in regard to the discharge of his duties any gift, gratuity, or reward, other than the salary granted to him as aforesaid, or be engaged in any trade or traffic for his own benefit, or for the benefit of any other person or persons. — § 7.

A Tonnage Duty to be imposed, to defray the Expense of Establishments in China. — It shall be lawful for his Majesty in council, by any order or orders to be issued from time to time, to impose, and to empower such persons as his Majesty in council shall think fit to collect and levy from or on account of any ship or vessel belonging to any of the subjects of his Majesty entering any port or place where the said superintendents or any of them shall be stationed, such duty on tonnage and goods as shall from time to time be specified in such order or orders, not exceeding in respect of tonnage the sum of 5*s.* for every ton, and not exceeding in respect of goods the sum of 10*s.* for every 100*l.* of the value of the same, the fund arising from the collection of which duties shall be appropriated, in such manner as his Majesty shall direct, towards defraying the expenses of the establishments by this act authorised within the said dominions; provided always, that every order in council issued by authority of this act shall be published in the London Gazette; and that every such order in council, and the amount of expense incurred, and of duties raised under this act, shall be annually laid before both houses of parliament. — § 8.

Limitation of Actions. — The next and last clause contains the usual provisions as to the limitation of actions, &c. — § 9.

The following statement shows the amount of the American trade from 1829-30 to 1831-32, according to the returns furnished to parliament by the East India Company.

An Account of the Value of Imports into, and Exports from, the Port of Canton by the Subjects of the United States of America, in the Years 1829-30 to 1831-32.

Years.	Imports into China.			Exports from China.	Total Value Imports and Exports.
	Sale Value Merchandise.	Dollars.	Total Value.	Total Value.	
	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>
1829-30	2,793,988	1,123,644	3,917,632	4,108,611	8,026,243
1830-31	2,871,320	183,655	3,054,975	4,263,551	7,318,526
1831-32	2,383,685	667,252	3,050,937	5,857,732	8,908,669

Bills of exchange negotiated by the Americans in 1829-30, 393,650 dollars; ditto in 1830-31, 1,168,500 dollars; ditto in 1831-32, 2,480,871 dollars. — (*Parl. Paper*, No. 229. Sess. 1833, p. 13.)

Trade of Portuguese, Spaniards, &c. at Canton. — Respecting the extent of the Portuguese, Spanish, French, Swedish, Danish, and Dutch trades, we have no data to lay before the reader on which reliance could be placed; but they are inconsiderable and fluctuating, compared with the branches already described. The Dutch trade is probably the largest; but even with the assistance of protecting duties in Holland, the Dutch are unable to withstand the enterprise and activity of the Americans. The Portuguese trade, particularly that with the possessions of Portugal on the continent of India, was considerable during the war, but has since greatly declined. A nation of more spirit than the Portuguese would, with the advantage they enjoy in the possession of the convenient station of Macao, be able to carry on the Chinese trade with superior success. There is a considerable intercourse, carried on in Spanish ships, between Canton and Manilla. The Philippine Islands afford many commodities in demand in the Chinese markets; and the Spaniards are the only European people allowed openly to trade with the busy and commercial port of Amoy, in the province of Fokien; unfortunately, however, they are deficient in the skill and enterprise required fully to avail themselves of these advantages. It appears from the official accounts, published by the French government, that in 1831, only 2 ships, of the burden of 585 tons, cleared out from French ports for China. This, we believe, is principally to be ascribed to the trifling extent to which the great article of Chinese produce, tea, is consumed in France.

Trade with the Indian Islands, &c. — In his evidence before the select committee of the House of Commons, Mr. Crawford gave the following instructive details with respect to the native foreign trade of China: —

Native Foreign Trade of China. — “The principal part of the junk trade is carried on by the four contiguous provinces of Canton, Fokien, Chekiang, and Kiannan.

“No foreign trade is permitted with the island of Formosa; and I have no means of describing the extent of the traffic which may be conducted between China, Corea, and the Leechew Islands. The following are the countries with which China carries on a trade in junks: viz. Japan, the Philippines, the Soo-loo Islands, Celebes, the Moluccas, Borneo, Java, Sumatra, Singapore, Rhio, the east coast of the Malayan peninsula, Siam, Cochinchina, Cambodia, and Tonquin. The ports of China at which this trade is conducted are Canton, Tchao-tcheou, Nomhong, Hoetcheou, Suheng, Kongmoon, Chang-lin, and Hainan, in the province of Canton; Amoy and Chinchew, in the province of Fokien; Ningpo and Siang-hai, in the province of Chekiang; and Soutcheou, in the province of Kiannan. The following may be looked upon as an approximation to the number of junks carrying on trade with the different places already enumerated; viz.

	Junks.		Junks.
Japan 10 junks, two voyages	20	Singapore 8, Rhio 1	9
Philippine Islands	13	East coast of Malay peninsula	6
Soo-loo Islands	4	Siam	89
Borneo 13, Celebes 2	15	Cochin China	20
Java	7	Cambodia	9
Sumatra	10	Tonquin	20
		— Total 222.	

“This statement does not include a great number of small junks belonging to the island of Hainan, which carry on trade with Tonquin, Cochinchina, Cambodia, Siam, and Singapore. Those for Siam amount yearly to about 50, and for the Cochinchina Chinese dominions to about 43; these alone would bring the total number of vessels carrying on a direct trade between China and foreign countries to 307. The trade with Japan is confined to the port of Ningpo, in Chekiang, and expressly limited to 10 vessels; but as the distance from Nangasaki is a voyage of no more than 4 days, it is performed twice a year.

“With the exception of this branch of trade, the foreign intercourse of the two provinces Chekiang and Kiannan, which are famous for the production of raw silk, teas, and nankeens, is confined to the Philippine Islands, Tonquin, Cochinchina, Cambodia, and Siam; and none of this class of vessels, that I am aware of, have ever found their way to the western parts of the Indian Archipelago. The number of these trading with Siam is 24, all of considerable size; those trading with the Cochinchina Chinese dominions 16, also of considerable size; and those trading with the Philippines 5; making in all 45, of which the average burden does not fall short of 17,000 tons. I am the more particular in describing this branch of the Chinese commerce, as we do not ourselves at present partake of it, and as we possess no direct means of obtaining information in regard to it. All the junks carrying on this trade with Siam are owned in the latter country and not in China; and I am not sure how far it may not also be so in the other cases. I do not doubt but that a similar commerce will, in the event of a free trade, extend to Singapore; and that through this channel may eventually be obtained the green teas of Kiannan, and the raw silks of Chekiang.

“Besides the junks now described, there is another numerous class, which may be denominated the colonial shipping of the Chinese. Wherever the Chinese are settled in any numbers, junks of this description are to be found; such as in Java, Sumatra, the Straits of Malacca, &c.; but the largest commerce of this description is conducted from the Cochinchina Chinese dominions, especially from Siam, where the number was estimated to me at 200. Several junks of this description from the latter country come annually to Singapore, of which the burden is not less than from 300 to 400 tons.

“The junks which trade between China and the adjacent countries are some of them owned and built in China; but a considerable number also in the latter countries, particularly in Siam and Cochinchina. Of those carrying on the Siamese trade, indeed, no less than 81 out of the 89, of considerable size, were represented to me as being built and owned in Siam. The small junks, however, carrying on the trade of Hainan, are all built and owned in China.

“The junks, whether colonial or trading direct with China, vary in burden from 2,000 piculs to 15,000, or carry dead weight from 120 to 900 tons. Of those of the last size I have only seen 3 or 4, and these were at Siam, and the same which were commonly employed in carrying a mission and tribute yearly from Siam

to Canton. Of the whole of the large class of junks, I should think the average burden will not be over-rated at 300 tons each, which would make the total tonnage employed in the native foreign trade of China between 60,000 and 70,000 tons, exclusive of the small junks of Hainan, which, estimated at 150 tons each, would make in all about 80,000 tons.

"The junks built in China are usually constructed of fir and other inferior woods. When they arrive in Cambodia, Siam, and the Malayan islands, they commonly furnish themselves with masts, rudders, and wooden anchors, of the superior timber of these countries. The junks built in Siam are a superior class of vessels, the planks and upper works being invariably teak. The cost of ship-building is highest at the port of Amoy in Fokien, and lowest in Siam. At these places, and at Chang-lim in Canton, the cost of a junk of 8,000 piculs, or 476 tons burden, was stated to me, by several commanders of junks, to be as follows:—

At Siam	-	-	-	-	-	-	7,400 dollars.
Chang-lim	-	-	-	-	-	-	16,000 —
Amoy	-	-	-	-	-	-	21,000 —

A junk of the size just named has commonly a crew of 90 hands, consisting of the following officers, besides the crew; a commander, a pilot, an accountant, a captain of the helm, a captain of the anchor, and a captain of the hold. The commander receives no pay, but has the advantage of the cabin accommodation for passengers, reckoned on the voyage between Canton and Singapore worth 150 Spanish dollars. He is also the agent of the owners, and receives a commission, commonly of 10 per cent, on the *profits* of such share of the adventure, generally a considerable one, in which they are concerned. The pilot receives for the voyage 200 dollars of wages, and 50 piculs of freight out and home. The helmsman has 15 piculs of freight and no wages. The captains of the anchor and the hold have 9 piculs of freight each; and the seamen 7 piculs each. None of these have any wages. The officers and seamen of the colonial junks are differently rewarded. In a Siamese junk, for example, trading between the Siamese capital and Singapore, of 6,000 piculs burden, the commander and pilot had each 100 dollars for the voyage, with 12 piculs of freight apiece. The accountant and helmsman had half of this allowance, and each seaman had 13 dollars, with 5 piculs of freight.

"In construction and outfit, Chinese junks are clumsy and awkward in the extreme. The Chinese are quite unacquainted with navigation, saving the knowledge of the compass: notwithstanding this, as their pilots are expert, their voyages short, and as they hardly ever sail except at the height of the monsoons, when a fair and steady 7 or 8 knots' breeze carries them directly from port to port, the sea risk is very small. During 13 years' acquaintance with this branch of trade, I can recollect hearing of but 4 ship- wrecks; and in all these instances the crews were saved.

"The construction and rigging of a Chinese junk may be looked upon as her proper registry, and they are a very effectual one; for the least deviation from them would subject her at once to foreign charges and foreign duties, and to all kinds of suspicion. The colonial junks, which are of a more commodious form and outfit, if visiting China, are subjected to the same duties as foreign vessels. Junks built in Siam, or any other adjacent country, if constructed and fitted out after the customary model, are admitted to trade to China upon the same terms as those built and owned in the country. If any part of the crew consist of Siamese, Cochin Chinese, or other foreigners, the latter are admitted only at the port of Canton; and if found in any other part of China, would be seized and taken up by the police exactly in the same manner as if they were Europeans. The native trade of China conducted with foreign countries is not a clandestine commerce, unacknowledged by the Chinese laws, but has in every case at least the express sanction of the viceroy or governor of the province, who, on petition, decides the number of junks that shall be allowed to engage in it; and even enumerates the articles which it shall be legal to export and import. At every port, also, where such a foreign trade is sanctioned, there is a hong or body of security merchants as at Canton; a fact which shows clearly enough that this institution is parcel of the laws or customs of China, and not a peculiar restraint imposed upon the intercourse with Europeans.

"The Chinese junks properly constructed pay no measurement duty, and no cumshaw or present; duties, however, are paid upon goods exported and imported, which seem to differ at the different provinces. They are highest at Amoy, and lowest in the island of Hainan. The Chinese traders of Siam informed me that they carried on the fairest and easiest trade, subject to the fewest restrictions, in the ports of Ningpo and Siang-hai in Chekiang, and Soutcheon in Kiannan. Great dexterity seems every where to be exercised by the Chinese in evading the duties. One practice, which is very often followed, will afford a good example of this. The coasting trade of China is nearly free from all duties and other imposts. The merchant takes advantage of this; and intending in reality to proceed to Siam or Cochin China, for example, clears a junk out for the island of Hainan, and thus avoids the payment of duties. When she returns she will lie 4 or 5 days off the mouth of the port, until a regular bargain be made with the Custom-house officers for the reduction of duties. The threat held out in such cases is to proceed to another port, and thus deprive the public officers of their customary perquisites. I was assured of the frequency of this practice by Chinese merchants of Cochin China, as well as by several commanders of junks at Singapore. From the last-named persons I had another fact of some consequence, as connected with the Chinese trade; viz. that a good many of the junks, carrying on trade with foreign ports to the westward of China, often proceeded on voyages to the northward in the same season. In this manner they stated that about 20 considerable junks, besides a great many small ones, proceeded annually from Canton to Souchong, one of the capitals of Kiannan, and in wealth and commerce the rival of Canton, where they sold about 200 chests of opium at an advance of 50 per cent. beyond the Canton prices. Another place where the Canton junks, to the number of 5 or 6, repair annually, is Chinchew, in the province of Canton, within the Gulf of Pecheley, or Yellow Sea, and as far north as the 37th degree of latitude."—(*Appendix, Report of 1830, p. 293.*)

A Chinese ship or junk is seldom the property of one individual. Sometimes 40, 50, or even 100 different merchants purchase a vessel, and divide her into as many different compartments as there are partners; so that each knows his own particular part in the ship, which he is at liberty to fit up and secure as he pleases. The bulk-heads, by which these divisions are formed, consist of stout planks, so well caulked as to be completely water-tight. A ship thus formed may strike on a rock, and yet sustain no serious injury; a leak springing in one division of the hold will not be attended with any damage to articles placed in another; and, from her firmness, she is qualified to resist a more than ordinary shock. A considerable loss of stowage is, of course, sustained; but the Chinese exports generally contain a considerable value in small bulk. It is only the very largest class of junks that have so many owners; but even in the smallest class the number is very considerable.

Population of China.—The most conflicting accounts have been given of the population of the Chinese empire. According to the statement of the Chinese authorities, it was found, by a census taken in 1813, to amount, for China Proper, to 367,821,000! Vast as this number must certainly appear, it does not, taking the prodigious extent of

territory over which it is spread into account, give more than 268 individuals to a square mile, — a density inferior to that of several European countries. It is said that the inhabitants are in the practice of under-rating their numbers in their returns to government. — (*Companion to Anglo-Chinese Calendar*, p. 156.) We are, however, wholly without the means of coming to any positive conclusion as to the degree of credit to be attached to this census.

Price Current. — A perusal of the subjoined Price Current, published at Canton, the 1st of December, 1832, will give the reader a tolerable notion of the various articles and their prices in the Canton market, at the very height of the shipping season.

CANTON, 1st of December, 1832.

Imports.								
Amber	Sp. drs.	8	to 14	per catty.	Tin, Banca	Sp. drs.	15	per picul.
Asafetida		4½		per picul.	Straits', 1st quality		14 to 14½	—
Biche de mer		8	to 15	—	Woolens, broad-cloth		1-40	1-50 per yard.
Bees' wax	very superior	36	50	—	Camlets, English, 55 yds. by 30 ins.		14	15 per piece.
Betel nut		21	25	—	—, Dutch, 40 do. by 28 do.		26	28
Birds' nests		34	4	per catty.	— do. broad, 40 do. by 33 do.		26	28
Camphor, Barus		26	40	—	Long-ells		7	—
Cloves, Molucca		10	50	—	Scarlet cuttings		80	to 90 per picul.
— Mauritius		30	32	per picul.				
Cochineal, Europe, garbled		18	20	—	Exports.			
— ungarbled		200	290	—	Alum, at Macao, 1½ to 2 here	Sp. drs.	2-25	per picul.
Copper, South America		150	16	—	Aniseed, star		10	to 11
at Lintin for exportation		23-50	—	—	— oil of		1-50	per catty.
Japan		18	20	—	Bamboo canes		14	to 16
Coral fragments		30	50	—	Brass leaf		45	46 per box.
Cotton, Bombay		taels 8	10-4	—	Camphor, at Macao, none : at Canton		28	30 per picul.
— Bengal		8-5	to 10-5	—	Cassia (shipped outside), 9 : at do.		12	13
Madras (old) 10-5 : (new)		11	—	—	buds (new)		15	—
Cotton goods, British, viz.					China root		3½	—
Chintzes 28 yds.	Sp. drs.	2½	to 4½	per piece.	Cubels		80	to 100
Longcloths 40 do.		3½	4½	—	Dragon's blood		—	—
Muslins 20 do.		2	2½	—	Galangal		4½	—
Cambrics 12 do.		1½	1½	—	Gamboge		75	to 85
Monteith's bandannoes, scarlet		2½	2½	—	Glass beads		16	22
blue, &c.		1½	1½	—	Hartail		12	13
Cotton yarn, No. 16. to 20.		—	—	—	Lead, white		10	—
No. 20. to 30.		42	—	per picul.	— red		11	—
No. 30. to 40.		38	—	—	Mother-of-pearl shells		20	to 22
No. 40. to 70.		not wanted.	—	—	Musk		70	to 110 per catty.
Cow bezoar		30	—	per catty.	Nankeens, Company's 1st		72	to 74 per 100.
Cudbear		25	to 26	per picul.	2d, 1st sort		52	—
Cutch, Pegu		4	4½	—	2d do.		47	to 48
Ebony, Mauritius		3	—	—	3d, 1st sort		38	40
— Ceylon		2	2½	—	small		—	—
Elephants' teeth, 1st, 5 to 8 to a picul		90	—	—	blue Nankin, small (9½ yds. 12 ins.)		—	—
2d, 12 to 15 do.		80	—	—	large, (10½ do. 13 do.)		85	to 90
3d, 18 to 25 do.		70	—	—	Canton		62	63
cuttings		70	—	—	Oil of cassia		1½	per catty.
Fishmaws		50	to 70	—	Rhubarb		52	to 55 per picul.
Flints	cts.	—	—	—	Silk, raw, Nankin, Taysaam		535	—
Gambier	Sp. drs.	1	to 1½	—	Tsaflee		532	—
Ginseng, crude		70	80	—	Canton, No. 1.	taels	260	to 265
clarified		80	85	—	No. 2.		250	—
Iron bar, 1 to 3 inch		2½	2½	—	No. 3.		225	to 250
rod, ½ inch and under		5	—	—	No. 4.		140	—
scrap		2	to 2½	—	No. 5. { 1 Sp. drs. 90		—	—
Lead, pig		4½	—	—	{ 2 70		—	—
Mace		—	—	—	{ 3 63		—	—
Myrrh		4	to 18	—	Sugar, raw		5-2	to 5-6
Nutmegs		—	—	—	Pingfa		6-2	to 6-4
Olibanum, garbled, 10 : ungarbled		5	to 6	—	Sugar candy, Chinchew	Sp. drs.	11	—
Opium, Patna (nominal)		950	—	per chest.	Canton, 1st sort	taels	6-6	—
Benares do.		950	—	—	2d do.		—	—
Bombay do.		825	—	—	Tea, Bohea		12	to 15
Damaum do.		825	—	—	Congou		20	28
Turkey do.		800	—	per picul.	Campoy		28	30
Pepper, Malay		7½	to 8	—	Souchong		19	35
Putchuck		14	15	—	Peko		38	60
Quicksilver		58	60	—	Ankois souchong		18	20
Rattans		2½	3½	—	Hyson		55	70
Rice		2	2-50	—	— skin		26	55
Rose, Maloes		38	—	—	— young		45	80
Saltpetre at Whampoa		—	—	—	Gunpowder		66	—
— Lintin		8½	to 9	—	Twanky		30	32
Sandal wood, Indian		10	16	—	Orange peko		20	21
— Sandwich Island		1½	7	—	Caper		20	22
Sapan wood,		1-30	to 2	—	Tortoiseshell		20	22
Sharks' fins		23	to 24	—	Turmeric	Sp. drs.	5	5½
very fine		28	40	—	Tutenege		15	—
Skins, rabbit		45	50	per 100.	Vermilion		34	to 35 per box.
— seal		1-80	to 2	each.	Whangees		22	25 per 1,000.
— sea otter		45	to 50	—				
— land do.		5	6½	—	Bullion.			
— beaver		4½	6½	—	Gold	98 touch	drs. 23½	per tael.
— fox		70	90	—	Sycee silver at Lintin, 1 to 2 per cent. premium.		—	—
Smalts, (for a small supply)	Sp. drs.	20	—	per picul.	Spanish dollars, entire		—	—
Steel, English		4½	—	—	Republican do.		—	—
— Swedish, in kits		5	—	per cwt.				
Stockfish		5	to 6	per picul.	Exchanges.			
Spelter		3½	to 4	—	London, per Sp. dr., 6 months' sight.			
Thread, gold and silver		32	35	per catty.	Bills suitable for negotiation in India, drs. 4-3.			
Tin plates		6	—	per box.	Other bills		drs. 4-4 to 4-5.	

CANVAS (Fr. *Toile à voile* ; Ger. *Segeltuch* ; It. *Canevazza*, *Lona* ; Rus. *Parussnoe volotno*, *Parussina* ; Sp. *Lona*), unbleached cloth of hemp or flax, chiefly used for sails for shipping. Masters of ships are required to make entry of all foreign-made sails and cordage, not being standing or running rigging, in use on board their respective ships, under a penalty of 100*l*. Sails in actual use, and fit and necessary for such ship, are imported free ; but when otherwise disposed of, they are liable to an *ad valorem* duty of 20 per cent. — (3 & 4 *Will.* 4. c. 56.) It had been the practice for a considerable period to grant bounties on the exportation of canvas or sail-cloth ; these, however

finally ceased on the 1st of January, 1832. By an act passed in the reign of Geo. 2., new sails were ordered to be stamped with the maker's name and place of abode; but this regulation was repealed by the 10 Geo. 4. c. 43. § 9.

CAOUTCHOUC. "This substance, which has been improperly termed elastic gum, and vulgarly, from its common application to rub out pencil marks on paper, *India rubber*, is obtained from the milky juice of different plants in hot countries. The chief of these are the *Jatropha elastica*, and *Urceola elastica*. The juice is applied in successive coatings on a mould of clay, and dried by the fire or in the sun; and when of a sufficient thickness, the mould is crushed, and the pieces shaken out. Acids separate the caoutchouc from the thinner part of the juice at once, by coagulating it. The juice of old plants yields nearly two thirds of its weight; that of younger plants less. Its colour, when fresh, is yellowish white, but it grows darker by exposure to the air. The elasticity of this substance is its most remarkable property; when warmed, as by immersion in hot water, slips of it may be drawn out to 7 or 8 times their original length, and will return to their former dimensions nearly. Cold renders it stiff and rigid, but warmth restores its original elasticity. Exposed to the fire, it softens, swells up, and burns with a bright flame. In Cayenne it is used to give light as a candle." — (*Ure's Dictionary*.)

Caoutchouc promises to become an article of very considerable importance. M. de la Condamine, who was one of the first to communicate authentic information with respect to it, mentions, that, owing to its being impervious to water, it was made into boots by the Indians. — (*Voyage de la Rivière des Amazones*, p. 76.) It is now employed in a similar way here. Means have, within these few years, been discovered of reducing it to a state of solution; and when thin filaments of it are spread over cloth or any other substance, it is rendered impervious alike to air and water. Air cushions and pillows are manufactured in this way; as are water-proof cloaks, hats, boots, shoes, &c. It is also extensively used in the manufacture of braces and other articles which it is desirable should possess considerable elasticity; and there can be little doubt that it will be employed still more extensively, and in a still greater variety of ways.

Previously to 1830, the importations of caoutchouc were comparatively inconsiderable. In that year they amounted to about 52,000 lbs.; while, during the year ended the 5th of April, 1833, the quantity entered for consumption amounted to 178,676 lbs. Its price varies from 6d. to 2s. 6d. per lb. The duty has been judiciously reduced from 5d. per lb. to 1s. per cwt.

CAPERS (Fr. *Capres*; Ger. *Kappern*; Du. *Kappers*; It. *Cappari*; Sp. *Alcaparras*; Rus. *Kaperszü*; Lat. *Capparis*), the pickled buds of the *Capparis spinosa*, a low shrub, generally growing out of the joints of old walls, and the fissures of rocks, in most of the warm parts of Europe. Capers are imported into Great Britain from different parts of the Mediterranean; the best from Toulon in France. Some small salt capers come from Majorca, and a few flat ones from about Lyons. The duty of 6d. per lb. on capers produced, in 1832, 1,553l. 5s. 4d. nett, showing that 62,130 lbs. had been entered for home consumption.

CAPE-TOWN, the capital of the British territory in South Africa; lat. 33° 55' 56" S., long. 18° 21' E. It lies at the bottom of Table Bay, about 32 miles north from the Cape of Good Hope; and on the western side of the territory to which it gives its name. The town was founded by the Dutch in 1650; and remained, with the territory subject to it, in their possession, till it was taken by the British in 1795. It was restored to the Dutch by the treaty of Amiens; but being again captured by the British in 1806, it was finally ceded to us in 1815. The streets are laid out in straight lines, crossing each other at right angles; many of them being watered by canals, and planted on each side with oaks. The population in 1829-30 amounted, according to the statement in the *Cape Almanac*, to 13,103 free persons and 5,838 slaves, making together 18,491. The town is defended by a castle of considerable strength. Table Bay is capable of containing any number of ships; but it is exposed to the westerly winds, which, during the months of June, July, and August, throw in a heavy swell, that has been productive of many distressing accidents. This, in fact, is the great drawback upon Cape-Town, which in all other respects is most admirably fitted for a commercial station. At the proper season, however, or during the prevalence of the easterly monsoon, Table Bay is perfectly safe; while the cheapness and abundance of provisions, the healthiness of the climate, and above all its position, render it a peculiarly desirable resting place for ships bound to or from India, China, Australia, &c.

The subjoined plan of Table Bay is taken from the survey of the Cape of Good Hope, executed by Lieut. Vidal and others, under the direction of Captain Owen.

References to the Plan. — A, light-house, furnished with double lights. They may be seen clearly off deck at 16 miles' distance; but they do not appear double till within 6 or 7 miles to the westward; from the northward only one light is seen. B, Lion's Rump. C, Table Mountain. D, Devil's Peak, in lat. 33° 57' 29". E, Robbin Island. F, Salt River. The figures denote the soundings in fathoms.

Port Instructions. — Art. 1. On the arrival of merchant vessels in Table Bay, a proper berth will be pointed out to the masters thereof by the port captain, when he boards them; and no master of a merchant vessel shall shift his berth without permission from the port captain, unless in case of extreme emergency, when he must report his having done so as early as possible at the Port-office.



2. Should it be the intention of a master of a vessel to discharge or receive on board any considerable quantity of merchandise, a berth will be pointed out to him as close to the jetty, or other landing place, as the safety of the vessel and other circumstances will admit. And the master will then moor with two bower anchors, with an open hawse to the N.N.E., taking especial care, in so mooring, not to overlay the anchors of any other ship, or in any way to give the vessel near him a foul berth. Ships and vessels touching in Table Bay for water and refreshments alone, may ride at single anchor in the outer anchorage; but in this case it is particularly recommended to veer out 80 or 90 fathoms, if they ride by a chain cable, as the liability of starting or fouling the anchor, or breaking the chain, will thereby be greatly lessened; and if riding by a rope or coir cable, to run out astream or good kedge, to steady the ship; and in both cases the other bower anchor should be kept in perfect readiness to let go. When the vessel is properly moored with bower anchors, or well secured with a bower and stream anchor, and with good cables, buoys, and buoy-ropes, the master will then take the exact place of the ship by the bearings of 2 land-marks, and the depth of the water; and should accident occur, by which the vessel may drift from this situation, or lose her anchors, a good bearing and depth of water must be taken at the time, and the same must be notified in writing to the port captain. It is particularly recommended that vessels be kept as snug as possible, to counteract the effects of the periodical winds, which at times blow with considerable violence.

The district subject to Cape Town is of very great extent, and contains every variety of soil, from the richest level land to the wildest mountain, and tracts destitute of even the appearance of vegetation. The climate fluctuates between the two extremes of rain and drought. On the whole, its advantages and disadvantages seem to be pretty equally balanced; and the prospects which it holds out to the industrious emigrant, if not very alluring, are certainly not discouraging.

Population. — According to the official returns, the population of the Cape Colony, in 1834, consisted of —

Whites and Free Coloured.

Male. Female.

60,440 56,418

Negro Apprentices, formerly Slaves.

Male. Female.

19,580 16,589

Total 153,027.

Produce. — Large quantities of corn of a very good description are produced in the immediate neighbourhood of Cape-Town; but its free exportation is restrained; none being allowed to be sent abroad, except a specified quantity decided upon by government after an investigation into the state of the crops! This restriction, Mr Thompson tells us (*Travels in Southern Africa*, p. 395.), has neither produced regular prices nor averted scarcity. It has, however, been in no common degree injurious to the colony; and it is really surprising that systems of policy universally condemned in England should be allowed to exert a pernicious influence over any of our colonies. The Mauritius and Rio Janeiro are the principal markets for the corn of the Cape.

Large quantities of wine, and of what is called brandy, are produced at the Cape; but, with the exception of Constantia, they are very inferior. Objections have been made to the duties recently imposed on Cape wines; but, as it appears to us, without any good foundation. The real effect of allowing their importation at a comparatively low duty is not to occasion their direct consumption, but to cause them to be employed as a convenient means of adulterating others; so that, besides being injurious to the revenue, such reduction of duty promotes fraudulent practices, and detracts from the comforts of the public.

Considerable quantities of hides, skins, and horns are exported. They are principally brought from Algoa Bay, on the eastern side of the colony; and the trade has increased very fast during the last 6 or 7 years. Horses, butter, beef, ivory, whale oil, aloes, argol, and various other articles, are among the exports.

The imports at the Cape consist of woollens, cottons, hardware, earthenware, furniture, haberdashery, soap, paper, books, and portions of most articles used in this country. Piece goods and teak timber are imported from India, tea from China, sugar from India and the Mauritius, &c.

Revenue, &c. — The total revenue of the Cape Colony for the year 1832 amounted to 130,808*l.* 7*s.* 3½*d.*; the expenditure for the same year was 126,889*l.* 0*s.* 9½*d.*; leaving a balance of 3,919*l.* 6*s.* 10¾*d.* in favour of the former.

Trade. — The trade between the colonists and the independent natives is subjected to various restraints, of which it is not always very easy to discover the policy. The sale of gunpowder and fire-arms to the natives has been prohibited; a regulation which might have been a judicious one, had they not been able to obtain them from any one else. But the Americans have begun to trade at Natal, on the eastern coast, and have liberally supplied the natives with these and various other articles; so that by keeping up the regulation in question, we merely exclude ourselves from participating in what might be an advantageous trade.

According to the official accounts, the values of the products imported into, and exported from the Cape of Good Hope in 1834, were as under:—

	Estimated Value of Imports.					Estimated Value of Exports.				
	G. Britain.	British Colonies.	United States.	Other Foreign States.	Total.	G. Britain.	British Colonies.	United States.	Other Foreign States.	Total.
	<i>L.</i>	<i>L.</i>	<i>L.</i>	<i>L.</i>	<i>L.</i>	<i>L.</i>	<i>L.</i>	<i>L.</i>	<i>L.</i>	<i>L.</i>
Cape-Town, - -	275,049	27,200	4,349	86,229	392,827	171,313	106,830	4,603	14,822	297,574
Simon's Town - -	503	3,338	5,391	32	9,624	5,797	570	61	4	6,432
Port-Elizabeth, - -	56,868	3,430	- -	19	6,317	61,142	4,156	- -	498	65,796
Total	332,420	33,968	9,740	86,640	462,768	238,258	111,556	4,664	15,324	369,802

During the same year, the ships and tonnage entering inwards from, and clearing outwards to, the undermentioned countries, were:—

Ports.	Ships Inwards.										Ships Outwards.									
	G. Britain.		B. Colonies.		United States.		Other Foreign States.		Total.		G. Britain.		B. Colonies.		United States.		Other Foreign States.		Total.	
	Ships	Tons	Ships	Tons	Ships	Tons	Ships	Tons	Ships	Tons	Ships	Tons	Ships	Tons	Ships	Tons	Ships	Tons	Ships	Tons.
	Ships	Tons	Ships	Tons	Ships	Tons	Ships	Tons	Ships	Tons	Ships	Tons	Ships	Tons	Ships	Tons	Ships	Tons	Ships	Tons.
C. Town	78	25,047	98	35,140	31	9,572	82	18,419	289	88,178	115	45,447	102	30,900	25	7,670	41	12,587	283	96,554
S. Town	9	3,141	8	2,975	20	5,632	4	2,003	41	15,749	8	3,063	12	4,606	19	5,504	4	1,262	43	14,435
P. Eliz	15	2,771	9	2,227	2	559	2	171	28	5,728	12	1,937	6	1,210	-	-	6	1,019	24	4,166
Total	102	20,959	115	40,340	53	15,763	88	20,593	358	107,655	135	50,447	120	36,716	44	13,174	51	14,818	350	115,153

Articles exported from the Cape.—The following account of the exports from the Cape in 1829 is taken from the *Cape Almanac* for 1831. It is the most complete of any that we have seen, and its accuracy may be depended upon.

Articles, the Produce and Manufacture of the Cape Colony, exported during 1829.

Articles.	Amount.	Articles.	Amount.
	£ s. d.		£ s. d.
Aloes, 375,736 lbs. and 61 casks and cases, estimated value	2,794 0 0	Salt, 288 muids	28 16 0
Argol, 22,422 lbs.	535 0 0	Sheep, 3,582 in number; pigs, 33; goats, 2	1,606 10 0
Butter, 105,519 lbs. and 152 casks and jars	5,570 16 4	Spirits, viz.	
Beef, pork, and tongues, salted, 1,780 casks and kegs	4,353 7 1½	Brandy, 1,408½ gallons	85 0 0
Beer, 3,306 gallons	240 0 0	Liqueurs, 24 gallons	20 0 0
Biscuits and rusks, 20,000 lbs.	228 0 0	Soap, 1,218 lbs.	24 0 0
Corn, grain, meal, &c., viz.		Saddlery and harness	23 0 0
Barley and oats, 13,553 muids	4,165 6 0	Skins, viz.	
Beans and peas, 60 muids	87 0 0	Goat, 91,781 pieces and 55 bundles	514 15 0
Bran, 36,332 lbs.	121 0 0	Seal, 3,928 pieces	834 0 0
Flour, 78,224 lbs.	866 0 0	Sheep, 77,343 pieces	3,795 0 0
Wheat, 24,236 muids	23,449 0 0	Calf, 1,414 pieces and 2 bundles	169 0 0
Cheese	31 10 0	Rabbit and mole, 490 pieces	14 0 0
Curiosities	467 12 6	Karosses, 1 case	7 10 0
Confectionery	29 0 0	Tallow, 13,333 lbs.	408 0 0
Candles, 11,584 lbs.	383 0 0	Vinegar, 428 gallons	15 0 0
Carriages	138 0 0	Wine, ordinary, 1,548,977½ gallons	146,936 0 0
Feathers, ostrich, 539 lbs. and 31 boxes	1,917 0 0	Constantia, 2,874 gallons	2,137 0 0
Fish	1,589 10 3	Wool, 33,280 lbs. and 11 bags	1,220 0 0
Fruits, dried, 133,333 lbs.	4,256 0 0	Wood	73 10 0
green	49 0 0	Whalebone, 13,038 lbs. and 229 bundles	1,392 0 0
Garden seeds and bulbs	413 2 0	Wax, bees', 910 lbs.	22 0 0
Gum, 16,943 lbs. and 2 cases	96 0 0	Zebras, 4 head	148 0 0
Hides, horse and ox, 79,035 pieces	33,722 18 5½		
Horns, 244,610 in number	5,989 6 0	Supplies to his Majesty's Navy.	
Hay, 29,160 lbs.	79 0 0	Beef, fresh, 137,662 lbs.	717 0 0
Horses, 314 in number	8,753 0 0	Biscuit, 359,516 lbs.	2,859 0 0
Ivory, 45,497 lbs. and 227 tusks, bundles and casks	3,759 0 0	Bread, 118,480 lbs.	740 0 0
Lime, 72 half-aams	10 0 0	Flour, 57,422 lbs.	632 0 0
Leather, 2 cases	10 0 0	Hay, 5,650 lbs.	26 0 0
Mules, 48 head	688 0 0	Raisins, 10,722 lbs.	191 0 0
Oil, whale, 34,662 gallons and 90 casks	4,023 6 0	Sheep, 34 in number, and oxen 23	83 0 0
Oxen, cows, and calves, 444 head	1,782 0 0	Vegetables, 30,013 lbs.	306 0 0
Polonies	63 0 0	Wine, ordinary, 18,091 Imperial quarts	1,432 0 0
Potatoes and onions, 367 muids	169 0 0	Total estimated value of colonial produce and manufactures exported during the year 1829	285,247 15 10½
Poultry	138 0 0		

CUSTOM-HOUSE REGULATIONS, FEES, &c.

On Admission of a Ship to Entry, observe—

1. The ship's register must be lodged in the Custom-house, until the vessel clear again for sea.
2. The manifest of the cargo on board for this place must be deposited there.
3. The caskets of cargoes shipped from any place in Great Britain or Ireland for this place must also be deposited there. From the endorsement of such caskets, an extract is to be made, which will show the contents of the different packages on board, and facilitate the making out of the entries.
4. In making out the declarations, the value by invoice of the different commodities must be given by the importer, in order to enable the Custom-house to estimate the duties payable, and to send in to government, annually, the required statement of the total duties received upon the several articles imported.

In the clearing of a Ship outwards, observe—

1. The master must produce a certificate from the harbour master, that the tonnage duties of the port have been paid.
2. The export manifest must be examined with the permits granted, in order to ascertain whether packages have been shipped without a permit.
3. Export declarations must be sent in by the several shippers, of the quantity and value of goods or produce shipped by them, in order to ascertain the amount of the exports of the colony.
4. When Cape wine is shipped for exportation to England, affidavit of the particular description of such wine must be delivered, and a certificate granted, by the collector or comptroller of customs, to the master, of his having received such affidavit.
5. Manifests, in triplicate, of such goods as are shipped from the Cape for Great Britain, must be delivered, signed, and sworn to by the master, before the collector or comptroller.

The original of which is to be returned to the master to accompany the cargo.

The duplicate to be forwarded, by the first conveyance sailing subsequently to the vessel containing the original, to the commissioners of customs in England or Scotland respectively, as the case may happen.

And the triplicate, written on or covered with a stamp, to remain as an office copy.

N.B.—Ships taking in cargoes for other parts of the world, are required to deliver only original and duplicate manifests.

Declaration of Stamps required.

	£ s. d.
From 1 to 10 tons of goods shipped from the Cape	0 7 6
10 - 20	0 15 0
20 - 50	1 10 0
50 and upwards	2 5 0

6. When whale oil or whale bone is shipped from the Cape for England, the proprietor of the whale fishery is to make oath, before the collector or comptroller, that the same were bona fide the produce of fish, or creatures living in the sea, actually taken and caught wholly by his Majesty's subjects usually residing in this colony; and the collector or comptroller is to grant a certificate under his hand and seal to the master, testifying that such oath hath been made before him.
7. When salted seal skins are shipped from the Cape for England, the shipper is to make oath before the collector or comptroller, that the same are really and bona fide the skins of

seals taken and caught on the coast appertaining to the Cape of Good Hope, wholly by his Majesty's subjects usually residing in this colony; and that all the salt used in the curing or preserving of the same was not made in, or exported from, Great Britain or Ireland; and the collector or comptroller is to grant a certificate to the master accordingly.

8. The original manifest, and a copy thereof, of ships touching at the Cape of Good Hope, with cargoes from the eastward for England, to be delivered and sworn to by the master to the collector or comptroller. The original to be returned to the master, and the copy forwarded from the Custom-house to the commissioner of customs.
9. If any part of such cargo shall be discharged at the Cape of Good Hope, the collector or comptroller is to endorse upon the manifest the part of the cargo so discharged, and verify the same.

Entrance	The usual fees to be charged, viz. —	£ s. d.
Clearance		0 6 0
Landing (or shipping) cargo		0 15 0
Landing (or shipping) part cargo		0 7 6
Coastwise: Landing (or shipping) part cargo		0 1 6
Manifest of goods taken in here		0 1 6
Coastwise: Entrance—gratis		
Clearance		0 1 6
Landing (or shipping) cargo		0 3 0

In obtaining Permits, observe—

1. No credit will be given to any person whatever.
2. The duties are to be collected on all imports, whether intended for private use, for presents, or for trade; except on wearing apparel accompanying the proprietor.

On specie.

On garden seeds.

On horses (exclusive of geldings).

On goods lodged in the Custom-house stores for exportation.

On goods transhipped in the bay for other ports (provided neither bargain nor sale of them have taken place).

On naval stores.

On government stores (provided an order be sent from government).

3. 1s. 6d. is charged for every permit for goods exceeding the value of 7l. 10s. shipped or landed, and 9d. on goods under 7l. 10s. value; as also 9d. for every baggage permit.

Wharfage Dues.

	£ s. d.
Every pipe, puncheon, or cask equal in size or larger than a pipe	0 1 6
Every half-pipe, or any description of cask larger than a half-pipe	0 0 9
For every hoist at the crane	0 0 9
For every horse	0 7 6
For all oxen	0 1 6
For a sheep	0 0 4½
For a pig	0 0 4½
For every case measuring 2½ a ton, or larger	0 1 6

Port Dues.

Upon all vessels entering this port for the purposes of trade, per ton, 4s. d.

Upon all vessels entering this port to procure refreshments, or for any purpose short of trade, per ton, 2½d.

Regulations as to Trade. — All goods, the produce or manufacture of the Cape of Good Hope, or the territories or dependencies thereof, are subject (on importation into England) to the same duties as are imposed on the like articles, the produce or manufacture of the British possessions within the limits of the East India Company's charter, except when any other duty is expressly laid on them. — (3 & 4 Will. 4. c. 56. § 9.)

The 6 Geo. 4. c. 114. enacts, that it shall be lawful for his Majesty, by any order in council to be issued from time to time, to give such directions and make such regulations touching the trade and commerce to and from any British possessions in Africa, as to his Majesty in council shall appear most expedient and salutary; and if any goods be imported or exported in any manner contrary to such order of his Majesty in council, the same shall be forfeited, together with the ship importing or exporting the same. — § 73.

It shall not be lawful for any person to re-export, from any of his Majesty's possessions abroad, to any foreign place, any coals, the produce of the United Kingdom; and no such coals shall be shipped at any of such possessions, to be exported to any British place, until the exporter or the master of the exporting vessel shall have given bond, with one sufficient surety, in double the value of the coals, that such coals shall not be landed at any foreign place. — § 85.

It shall be lawful for the shipper of any wine, the produce of the Cape of Good Hope or of its dependencies, which is to be exported thence, to go before the chief officer of customs, and make and sign an affidavit before him, that such wine was really and *bonâ fide* the produce of the Cape of Good Hope or of its dependencies; and such officer is hereby authorised and required to administer such affidavit, and to grant a certificate thereof, setting forth in such certificate the name of the ship in which the wine is to be exported, and the destination of the same. — § 78.

Duties. — A duty of $3\frac{1}{2}$ per cent. is charged on the importation of all articles of the growth, production, or manufacture of Great Britain, or of the British plantations in the West Indies.

A duty of 10 per cent. is charged on the importation (by British vessels) of all articles of the growth, production, or manufacture of foreign Europe, America, or the eastward of the Cape, to be levied according to the declaration of the value by the importer. No abatement or reduction whatever admitted, except of the duties and landing charges payable on the importation thereof.

An additional duty of 1s. 6d. per gallon is charged on the importation of arrack, rum, gin, liqueurs, whisky, or other spirituous liquors, *brandy excepted*.

No tea may be landed, unless the permission of the East India Company's agent be first obtained.

No ammunition may be landed or shipped, unless the permission of government be first obtained.

Commission. — The following rates of commission are charged and allowed, namely —

	Per cent.
1. On the nett amount of all sales of goods by public sale, and on the gross amount of all other sales	5
2. Goods consigned, and afterwards withdrawn	$2\frac{1}{2}$
3. On purchases effected from the proceeds of goods on which a commission has already been charged	$2\frac{1}{2}$
4. On all other purchases, or shipments of goods	$5\frac{1}{2}$
5. On the sale or purchases of ships, houses, or lands	$2\frac{1}{2}$
6. On ships' disbursements	5
7. On procuring freight	5
8. On collecting freight on ships bound to this place	$2\frac{1}{2}$
9. On guaranteeing bills or bonds by indorsement or otherwise	$2\frac{1}{2}$
10. On collecting debts without recourse to law	$2\frac{1}{2}$
Ditto, where legal proceedings are taken	5
11. On effecting remittances by bills of exchange	1
12. On the negotiation of bills	1
13. On effecting insurances	$0\frac{1}{2}$
14. On the administration of estates	5
15. On cash advances	$2\frac{1}{2}$
16. On the debtor and creditor sides of cash accounts, on which no other commission is charged	1

Money. — Accounts are either kept in pounds, shillings, pence, and farthings, or in rix-dollars, schillings, and stivers.

1 Stiver	=	$\frac{2}{3}$ of a Penny.
6 Stivers	=	$2\frac{1}{2}$ Pence, or 1 schilling.
8 Schillings	=	18 Pence, or 1 rix-dollar.

The commissariat department grant bills on the Treasury at a premium of $1\frac{1}{2}$ per cent.

Weights and Measures. — The weights made use of in the Cape are derived from the standard pound of Amsterdam; and those assized are from 50 lbs. down to 1 loot, or the 32d part of a pound, which is regarded as unity.

Liquid Measure.

16 Flasks	=	1 Anker.
4 Ankers	=	1 Aam.
4 Aams	=	1 Leaguer.

Corn Measure.

4 Schepels	=	1 Muid.
10 Muids	=	1 Load.
82 Winch. bushels, or 4 schepels	=	3 Imp. bush.

very nearly.

The muid of wheat weighs, at an average, about 110 lbs. Dutch, being somewhat over 196 lbs. English.

Cloth and Long Measures.

12 Rhyndland inches	=	1 Rhyndland foot.
27 ditto	=	1 Dutch ell.
144 ditto	=	1 Square foot.
144 Square feet	=	1 Rood.
600 Roods	=	1 Morgen.

Colonial Weights and Measures compared with those of England.

100 lbs. Dutch	=	nearly 109 lbs. English avoirdupois.
100 lbs. English	=	nearly 92 lbs. Dutch.

Wine or Liquid Measure.

1 Flask	=	0.6 Old gallon, or 4.946 Imperial gallons.
1 Anker	=	$9\frac{1}{2}$ ditto, 7.9 ditto.
1 Aum	=	38 ditto, 31 $\frac{1}{2}$ ditto.
1 Leaguer	=	152 ditto, 126.6 ditto.
1 Pipe	=	110 ditto, 91.6 ditto.

Saldanha Bay, in lat. $33^{\circ} 6' S$, long. $17^{\circ} 58' 15'' E$, being $16\frac{1}{2}$ leagues north of Cape-Town, is one of the best and most commodious harbours in the world. It is perfectly safe at all seasons.

Besides the *Cape Almanac*, one of the best of that class of publications, and the other authorities referred to, we have derived part of the above details from papers laid before the Finance Committee.

CAPITAL, in political economy, is that portion of the produce existing in a country, which may be made directly available, either to the support of human existence, or to the facilitating of production. — (*Principles of Political Economy*, 2d ed. p. 97.) But in commerce, and as applied to individuals, it is understood to mean the sum of money which a merchant, banker, or trader adventures in any undertaking, or which he contributes to

the common stock of a partnership. It signifies likewise the fund of a trading company, or corporation; in which sense the word *stock* is generally added to it. Thus we say the *capital stock* of the Bank, &c. The profit derived from any undertaking is estimated by the *rate* which it bears to the capital that was employed.

CAPSICUM. See PEPPER.

CARAVAN, an organised company of merchants, or pilgrims, or both, who associate together in many parts of Asia and Africa, that they may travel with greater security through deserts and other places infested with robbers; or where the road is naturally dangerous. The word is derived from the Persian *kervan*, or *cârvân*, a trader or dealer. — (*Shaw's Travels in the Levant*, p. 9. 4to ed.)

Every caravan is under the command of a chief or *aga* (*caravan-bachi*), who has frequently under him such a number of troops or forces as is deemed sufficient for its defence. When it is practicable, they encamp near wells or rivulets; and observe a regular discipline. Camels are used as a means of conveyance, almost uniformly, in preference to the horse or any other animal, on account of their wonderful patience of fatigue, eating little, and subsisting three or four days or more without water. There are generally more camels in a caravan than men. — (See CAMEL.)

The commercial intercourse of Eastern and African nations has been principally carried on, from the remotest period, by means of caravans. During antiquity, the products of India and China were conveyed either from Suez to Rhinoculura, or from Bussorah, near the head of the Persian Gulf, by the Euphrates, to Babylon, and thence by Palmyra, in the Syrian desert, to the ports of Phœnicia on the Mediterranean, where they were exchanged for the European productions in demand in the East. Sometimes, however, caravans set out directly from China, and, occupying about 250 days in the journey, arrived on the shores of the Levant, after traversing the whole extent of Asia. (*Gibbon*, vol. vii. p. 93.) The formation of caravans is, in fact, the only way in which it has ever been possible to carry on any considerable internal commerce in Asia or Africa. The governments that have grown up in those continents have seldom been able, and seldom indeed have they attempted, to render travelling practicable or safe for individuals. The wandering tribes of Arabs have always infested the immense deserts by which they are intersected; and those only, who are sufficiently powerful to protect themselves, or sufficiently rich to purchase an exemption from the predatory attacks of these freebooters, can expect to pass through territories subject to their incursions, without being exposed to the risk of robbery and murder.

Since the establishment of the Mohammedan faith, religious motives, conspiring with those of a less exalted character, have tended to augment the intercourse between different parts of the Eastern world, and to increase the number and magnitude of the caravans. Mohammed enjoined all his followers to visit, once in their lifetime, the Caaba, or square building in the temple of Mecca, the immemorial object of veneration amongst his countrymen; and in order to preserve continually upon their minds a sense of obligation to perform this duty, he directed that, in all the multiplied acts of devotion which his religion prescribes, true believers should always turn their faces towards that holy place. In obedience to a precept so solemnly enjoined and sedulously inculcated, large caravans of pilgrims used to assemble annually in every country where the Mohammedan faith is established; and though, owing either to a diminution of religious zeal, or the increasing difficulties to be encountered in the journey, the number of pilgrims has of late years declined greatly, it is still very considerable. Few, however, of the pilgrims are actuated only by devotional feelings. Commercial ideas and objects mingle with those of religion; and it redounds to the credit of Mohammed, that he granted permission to trade during the pilgrimage to Mecca; providing at the same time for the temporal as well as the lasting interests of his votaries. "It shall be no crime in you, if ye seek an increase from your Lord by trading during the pilgrimage." — (*Sale's Koran*, c. 2. p. 36. ed. 1764.)

The numerous camels of each caravan are loaded with those commodities of every country which are of easiest carriage and readiest sale. The holy city is crowded during the month of Dhalhajja, corresponding to the latter part of June and the beginning of July, not only with zealous devotees, but with opulent merchants. A fair or market is held in Mecca and its vicinity, on the twelve days that the pilgrims are allowed to remain in that city, which used to be one of the best frequented in the world, and continues to be well attended.

"Few pilgrims," says Burckhardt, "except the mendicants, arrive without bringing some productions of their respective countries for sale: and this remark is applicable as well to the merchants, with whom commercial pursuits are the main object, as to those who are actuated by religious zeal; for, to the latter, the profits derived from selling a few articles at Mecca diminish, in some degree, the heavy expenses of the journey. The Moggrebins (pilgrims from Morocco and the north coast of Africa) bring their red bonnets and woollen cloaks; the European Turks, shoes and slippers, hardware, em-

broidered stuffs, sweetmeats, amber, trinkets of European manufacture, knit silk purses, &c.; the Turks of Anatolia bring carpets, silks, and Angora shawls; the Persians, Cashmere shawls and large silk handkerchiefs; the Afghans, tooth-brushes, called Mesouak Kattary, made of the spongy boughs of a tree growing in Bokhara, beads of a yellow soapstone, and plain coarse shawls manufactured in their own country; the Indians, the numerous productions of their rich and extensive region; the people of Yemen, snakes for the Persian pipes, sandals and various other works in leather; and the Africans bring various articles adapted to the slave trade. The pilgrims are, however, often disappointed in their expectations of gain; want of money makes them hastily sell their little adventures at the public auctions, and often obliges them to accept very low prices."—(*Travels in Arabia*, vol. ii. p. 21.)

The two principal caravans which yearly rendezvous at Mecca are those of Damascus and Cairo. The first is composed of pilgrims from Europe and Western Asia; the second of Mohammedans from all parts of Africa.

The Syrian caravan is said by Burckhardt to be very well regulated. It is always accompanied by the pacha of Damascus, or one of his principal officers, who gives the signal for encamping and starting by firing a musket. On the route, a troop of horsemen ride in the front, and another in the rear to bring up the stragglers. The different parties of pilgrims, distinguished by their provinces or towns, keep close together. At night torches are lighted, and the daily distance is usually performed between 3 o'clock in the afternoon and an hour or two after sunrise on the following day. The Bedouins or Arabs, who carry provisions for the troops, travel by day only, and in advance of the caravans; the encampment of which they pass in the morning, and are overtaken in turn and passed by the caravan on the following night, at their own resting place. The journey with these Bedouins is less fatiguing than with the great body of the caravan, as a regular night's rest is obtained; but their bad character deters most pilgrims from joining them.

At every watering-place on the route is a small castle and a large tank, at which the camels water. The castles are garrisoned by a few persons, who remain the whole year to guard the provisions deposited there. It is at these watering-places, which belong to the Bedouins, that the sheikhs of the tribe meet the caravan, and receive the accustomed tribute for allowing it to pass. Water is plentiful on the route; the stations are no where more distant than 11 or 12 hours' march; and in winter, pools of rain-water are frequently found. Those pilgrims who can travel with a litter, or on commodious camel-saddles, may sleep at night, and perform the journey with little inconvenience: but of those whom poverty, or the desire of speedily acquiring a large sum of money, induces to follow the caravan on foot, or to hire themselves as servants, many die on the road from fatigue.—(*Travels in Arabia*, vol. ii. p. 3—9.)

The caravan which sets out from Cairo for Mecca is not generally so large as that of Damascus; and its route along the shores of the Red Sea is more dangerous and fatiguing. But many of the African and Egyptian merchants and pilgrims sail from Suez, Cosseir, and other ports on the western shore of the Red Sea, for Djidda, whence the journey to Mecca is short and easy.

The Persian caravan for Mecca sets out from Bagdad; but many of the Persian pilgrims are now in the habit of embarking at Bussorah, and coming to Djidda by sea.

Caravans from Bagdad and Bussorah proceed to Aleppo, Damascus, and Diarbeker, laden with all sorts of Indian, Arabian, and Persian commodities; and large quantities of European goods, principally of English cottons, imported at Bussorah, are now distributed throughout all the eastern parts of the Turkish empire by the same means. The intercourse carried on in this way is, indeed, every day becoming of more importance.

The commerce carried on by caravans, in the interior of Africa, is widely extended and of considerable value. Besides the great caravan which proceeds from Nubia to Cairo, and is joined by Mohammedan pilgrims from every part of Africa, there are caravans which have no object but commerce, which set out from Fez, Algiers, Tunis, Tripoli, and other states on the sea-coast, and penetrate far into the interior. Some of them take as many as 50 days to reach the place of their destination; and as their rate of travelling may be estimated at about 18 miles a day at an average, the extent of their journeys may easily be computed. As both the time of their outset and their route is known, they are met by the people of the countries through which they travel, who trade with them. Indian goods of every kind form a considerable article in this traffic; in exchange for which, the chief commodity the inhabitants have to give is slaves.

Three distinct caravans are employed in bringing slaves and other commodities from Central Africa to Cairo. One of them comes direct from Mourzouk, the capital of Fezzan, across the Libyan desert; another from Senaar; and the third from Darfur. They do not arrive at stated periods, but after a greater or less interval, according to the success they have had in procuring slaves, ivory, gold dust, drugs, and such other articles

as are fitted for the Egyptian markets. The Mourzouk caravan is said to be under the best regulations. It is generally about 50 days on its passage; and seldom consists of less than 100, or of more than 300, travellers. The caravans from Senaar and Darfur used formerly to be very irregular, and were sometimes not seen in Egypt for 2 or 3 years together; but since the occupation of the former by the troops of Mohammed Ali, the intercourse between it and Egypt has become comparatively frequent and regular. The number of slaves imported into Egypt by these caravans is said to amount, at present, to about 10,000 a year. The departure of a caravan from Darfur is looked upon as a most important event; it engages for a while the attention of the whole country, and even forms a kind of era. — (*Brown's Travels in Africa*, 2d ed. p. 278.) A caravan from Darfur is considered large, if it has 2,000 camels and 1,000 slaves. Many of the Moorish pilgrims to Mecca cross the sea from Souakin and Massouah to the opposite coast of Arabia, and then travel by land to Mecca; and Burckhardt states, that of all the poor pilgrims who arrive in the Hedjaz, none bear a more respectable character for industry than those from Central Africa.

Caravans are distinguished into *heavy* and *light*. Camels loaded with from 500 to 600 lbs.* form a heavy caravan; light caravans being the term applied to designate those formed of camels under a moderate load, or perhaps only half loaded. The mean daily rate at which heavy caravans travel is about $18\frac{1}{2}$ miles, and that of light caravans 22 miles.

The safety of a caravan depends materially on the conduct of the *caravan-bachi*, or leader. Niebuhr says, that when the latter is intelligent and honest, and the traveller understands the language, and is accustomed to the Oriental method of travelling, an excursion through the desert is rarely either disagreeable or dangerous. But it is not unusual for the Turkish pachas to realise considerable sums by selling the privilege of conducting caravans; and it is generally believed in the East, that leaders so appointed, in order to indemnify themselves, not unfrequently arrange with the Arabian sheikhs as to the attack of the caravans, and share with them in the booty! At all events, a leader who has paid a large sum for the situation, even if he should be honest, must impose proportionally heavy charges on the association. Hence the best way in travelling with caravans is, to attach oneself to one conducted by an active and experienced merchant, who has a considerable property embarked in the expedition. With ordinary precaution, the danger is then very trifling. It would be easy, indeed, were there any thing like proper arrangements made by government, to render travelling by caravans, at least on all the great routes, abundantly secure. — (*Niebuhr, Voyage en Arabie*, tome ii. p. 194. ed. Amst. 1780.)

No particular formalities are required in the formation of a caravan. Those that start at fixed periods are mostly under the control of government, by whom the leaders are appointed. But, generally speaking, any dealer is at liberty to form a company and make one. The individual in whose name it is raised is considered as the leader, or *caravan-bachi*, unless he appoint some one else in his place. When a number of merchants associate together in the design, they elect a chief, and appoint officers to decide whatever controversies may arise during the journey. — (For further details with respect to caravans, see the *Modern Part of the Universal History*, vol. xiv. pp. 214—243.; *Robertson's Disquisition on Ancient India*, Note 54.; *Rees's Cyclopædia*, art. *Caravan*, most of which is copied from Robertson, though without a single word of acknowledgment; *Burckhardt's Travels in Arabia*, vol. ii. *passim*; *Urquhart on Turkey and its Resources*, p. 137. 151., &c.)

CARAVANSERA, a large public building or inn appropriated for the reception and lodgment of the caravans. Though serving in lieu of inns, there is this radical difference between them,—that, generally speaking, the traveller finds nothing in a caravansera for the use either of himself or his cattle. He must carry all his provisions and necessities with him. They are chiefly built in dry, barren, desert places; and are mostly furnished with water brought from a great distance and at a vast expense. A well of water is, indeed, indispensable to a caravansera. Caravanseras are also numerous in cities; where they serve not only as inns, but as shops, warehouses, and even exchanges.

CARAWAY-SEED (Fr. *Carvi*, *Cumin des prés*; Ger. *Keummel*, *Brodkümmel*; It. *Carvi*), a small seed, of an oblong and slender figure, pointed at both ends, and thickest in the middle. It is the produce of a biennial plant (*Carum carui*), with a taper root like a parsnep, but much smaller. It should be chosen large, new, of a good colour, not dusty, and of a strong agreeable smell. It is principally used by confectioners; and is extensively cultivated in several parts of Essex.

CARBUNCLE (Ger. *Karfunkel*; Fr. *Escarboucle*; It. *Carbonchio*; Sp. *Carbunculo*; Lat. *Carbunculus*), a precious stone of the ruby kind, of a very rich glowing blood-red colour, highly esteemed by the ancients.—(See RUBY.)

* This is the burden of the small camel only. The large ones usually carry from 750 to 1,000 lbs.

CARD (Fr. *Cardes*; Ger. *Kardütschen*, *Karden*, *Wollkratzen*; It. *Cardi*; Rus. *Bardü*; Sp. *Cardas*), an instrument, or comb, for arranging or sorting the hairs of wool, cotton, &c. Cards are either fastened to a flat piece of wood, and wrought by the hand; or to a cylinder, and wrought by machinery.

CARDAMOMS (Fr. *Cardamomes*; Ger. *Kardamom*; It. *Cardamomi*; Sp. *Kardamomos*; Hind. *Gujarati elachi*), seed capsules produced by a plant, of which there are different species growing in India, Cochin China, Siam, and Ceylon. The capsules are gathered as they ripen; and when dried in the sun, are fit for sale. The small capsules, or lesser cardamoms, are produced by a particular species of the plant, and are the most valuable. They should be chosen full, plump, and difficult to be broken; of a bright yellow colour; a piercing smell; with an acrid, bitterish, though not very unpleasant taste; and particular care should be taken that they are properly dried. They are reckoned to keep best in a body, and are therefore packed in large chests, well jointed, pitched at the seams, and otherwise properly secured; as the least damp greatly reduces their value. The best cardamoms are brought from the Malabar coast. They are produced in the recesses of the mountains, by felling trees, and afterwards burning them; for wherever the ashes fall in the openings or fissures of the rocks, the cardamom plant naturally springs up. In Soonda Balagat, and other places where cardamoms are planted, the fruit or berry is very inferior to that produced in the way now mentioned. The Malabar cardamom is described as a species of bulbous plant, growing 3 or 4 feet high. The growers are obliged to sell all their produce to the agents of government, at prices fixed by the latter, varying from 550 to 700 rupees the candy of 600 lbs. *avoidupois*: and it is stated that the contractor often puts an *enhanced value on the coins* with which he pays the mountaineers; or makes them take in exchange tobacco, cloths, salt, oil, betel nut, and such necessary articles, at prices which are frequently, no doubt, estimated above their proper level. Such a system ought assuredly to be put an immediate end to. Not more than *one hundredth* part of the cardamoms raised in Malabar are used in the country. They are sent in large quantities to the ports on the Red Sea and the Persian Gulf, to Sind, up the Indus, to Bengal, Bombay, &c. They form a universal ingredient in curries, pillaus, &c. The market price, at the places of exportation on the Malabar coast, varies from 800 to 1,200 rupees the candy. — (*Milburn's Orient. Commerce*, and the valuable evidence of T. H. Baber, Esq., before the Lords' Committee of 1830, p. 216.)

Malabar cardamoms are worth at present (September, 1833), from 3s. 8d. to 3s. 10d. a pound in the London market, duty (1s.) included. Ceylon cardamoms are worth from 1s. 8d. to 2s. 2d.

CARDS, or PLAYING CARDS (Du. *Kaarten*, *Speelkarden*; Fr. *Cartes à jouer*; Ger. *Karten*, *Spiel karten*; It. *Carte da giuoco*; Rus. *Kartii*; Sp. *Carras*, *Naipes*; Sw. *Kort*). The only thing necessary to be noticed in this place with respect to cards, is the regulations as to their manufacture, sale, and the payment of the duty.

It is regulated by the 9 Geo. 4. c. 18., that an annual licence duty of 5s. shall be paid by every maker of playing cards and dice. The duty on every pack of cards is 1s. and is to be specified on the ace of spades. Cards are not to be made in any part of Great Britain, except the metropolis; nor in Ireland, except in Dublin and Cork; under a penalty of 100*l*. Cards are to be enclosed in wrappers, with such marks as the commissioners of stamps may appoint. Before licence can be had, bond must be given to the amount of 500*l*. for the payment of the duties, &c. Selling or exposing to sale any pack of cards not duly stamped, subjects a licensed maker to a penalty of 50*l*.; and any one else to a penalty of 10*l*. Any person having in his possession, or using, or permitting to be used, any pack of cards not duly stamped, to forfeit 5*l*. Second-hand cards may be sold by any person, if sold without the wrapper of a licensed maker; and in packs containing not more than 52 cards, including an ace of spades duly stamped, and enclosed in a wrapper with the words "*Second-hand Cards*" printed or written in distinct characters on the outside: penalty for selling second-hand cards in any other manner, 20*l*.

An Account of the Duty received on Playing Cards in Great Britain and Ireland in each Year from 1820, specifying the Rates of Duty charged. — (*Parl. Paper*, No. 427. Sess. 1832.)

Year.	Great Britain.			Ireland.		
	Rate.	Amount of Duty.		Rate.	Amount of Duty.	
		£	s. d.		£	s. d.
1820	2s. 6d. per pack	21,267	5 0	2s. per pack	2,019	14 1
1821	—	21,347	5 0	—	1,821	16 8½
1822	—	21,179	17 6	—	1,643	0 11
1823	—	22,006	12 6	—	1,657	4 5½
1824	—	25,874	12 6	—	1,598	12 8½
1825	—	22,577	17 6	—	1,559	8 0
1826	—	18,300	15 0	—	1,037	12 6
1827	—	20,864	12 6	—	1,001	12 5
1828	1s. per pack from May	17,365	5 6	{ 2s. per pack to 5th of July, 1s. per pack for the remainder of the year — }		640 19 0
1829	—	15,542	14 0			403 11 0
1830	—	14,509	7 0	1s. per pack	244	12 0
1831	—	14,400	2 0	—	104	18 0

CARMEN, of the City of London, are constituted a fellowship by act of common council. The rates which they are allowed to charge, and the regulations by which they are to be guided, are settled at the quarter sessions. In other respects they are subjected to the rule of the president and governors of Christ's Hospital, to whom the owner of every cart pays an annual licence duty of 17s. 4d.

Carmen are to help to load and unload their carts; and if any carman exacts more than the regular rates, upon due proof, before the Lord Mayor, or any two magistrates, he shall suffer imprisonment for the space of 21 days.

If any person shall refuse to pay any carman his hire, according to the regular rates, upon complaint made, the president of Christ's Hospital, or a justice of the peace, may compel payment.

Merchants or other persons may choose what cart they please, except such as stand for wharf-work, tackle-work, crane-work, at shops and merchants' houses, which are to be taken in turn; and every carman standing with his empty cart next to any goods to be loaded, shall, upon the first demand, load the same for the accustomed rates; and if any person shall cause a carman to attend at his house, shop, warehouse, or cellar, with his loaded cart, the carman being willing to help to unload the same, he shall pay the carman after the rate of 12d. for every hour after the first half-hour for his attendance.

Every licensed carman is to have a piece of brass fixed upon his cart, upon which is to be engraven a certain number; which number, together with the carman's name, is registered in a register kept at Christ's Hospital; so that, in case of any misbehaviour, the party offended, by taking notice of the number of the cart, may search for it in the register, and the name will be found.

Carmen not conforming to these rules, or working without a numbered piece of brass fixed on the cart, may be suspended from their employment.

Carmen riding upon the shafts of their carts, or sitting within them, not having some person on foot to guide the horses, shall forfeit 10s.

CARMINE (Ger. *Karmin*; Du. *Karmyn*; Fr. *Carmine*; It. *Carminio*; Lat. *Carminium*), a powder of a very beautiful red colour, bordering upon purple, and used by painters in miniature. It is a species of *lake*, and is formed of finely pulverised cochineal. It is very high priced.

CARNELIAN. See **AGATE**.

CARPET, CARPETS (Ger. *Teppiche*; Du. *Tapyten*, *Vloer-tapyten*; Fr. *Tapis*; It. *Tappeti*; Sp. *Alfombras*, *Alcatifas*, *Tapetes*; Rus. *Kowrii*, *Kilimi*). Persian and Turkish carpets are the most esteemed. In England, carpets are principally manufactured at Kidderminster, Wilton, Cirencester, Worcester, Axminster, &c.; and in Scotland, at Kilmarnock. Those made at Axminster are believed to be very little, if any thing, inferior to those of Persia and Turkey.

CARRIAGES. See **COACHES**.

CARROT (*Daucus carota* Lin.), a biennial plant, a native of Britain. Though long known as a garden plant, its introduction into agriculture has been comparatively recent. The uses of the carrot in domestic economy are well known. It is extensively cultivated in Suffolk, whence large quantities are sent to the London market. Horses are said to be remarkably fond of carrots.

CARRIERS. are persons undertaking for hire to carry goods from one place to another.

Proprietors of carts and wagons, masters and owners of ships, hoymen, lightermen, bargemen, ferrymen, &c. are denominated common carriers. The master of a stage coach who only carries passengers for hire, is not liable for goods; but if he undertake to carry goods and passengers, then he is liable for both as a common carrier. The post-master general is not a carrier in the common acceptance of the term, nor is he subjected to his liabilities.

1. *Duties and Liabilities of Carriers.* — Carriers are bound to receive and carry the goods of all persons, for a reasonable hire or reward; to take proper care of them in their passage; to deliver them safely, and in the same condition as when they were received (excepting only such losses as may arise from the act of God or the king's enemies); or, in default thereof, to make compensation to the owner for whatever loss or damage the goods may have received while in their custody, that might have been prevented.

Hence a carrier is liable, though he be robbed of the goods, or they be taken from him by irresistible force; and though this may seem a hard rule, yet it is the only one that could be safely adopted; for if a carrier were not liable for losses unless it could be shown that he had conducted himself dishonestly or negligently, a door would be opened for every species of fraud and collusion, inasmuch as it would be impossible, in most cases, to ascertain whether the facts were such as the carrier represented. On the same principle a carrier has been held accountable for goods accidentally consumed by fire while in his warehouse. In delivering the opinion of the Court of King's Bench on a case of this sort, Lord Mansfield said — "A carrier, by the nature of his contract, obliges himself to use all due care and diligence, and is answerable for any neglect. But there is something more imposed upon him by custom, that is, by the common law. A common carrier is in the nature of an insurer. All the cases show him to be so. This makes him liable for every thing except the act of God and the king's enemies; that is, even for inevitable accidents, with those exceptions. The question then is, *What is the act of God?* I consider it to be laid down in opposition to the act of man; such as

lightning, storms, tempests, and the like, which could not happen by *any human intervention*. To prevent litigation and collusion, the law presumes negligence except in those circumstances. An armed force, though ever so great and irresistible, does not excuse; the reason is, for fear it may give room for collusion, which can never happen with respect to the act of God. We all, therefore, are of opinion that there should be judgment for the plaintiff."—(*Forward v. Pittard*, 1 T. R. 27.)

A carrier is not obliged to have a new carriage for every journey; it is sufficient if he provide one that, without any extraordinary accident, may be fairly presumed capable of performing the journey.

A carrier may be discharged from his liability by any fraud or concealment on the part of the individual employing him, or of the bailor; as if the latter represent a parcel as containing things of little or no value, when, in fact, it contains things of great value. But when the carrier has not given a notice limiting his responsibility, and when he puts no questions with respect to the parcel to the bailor, the latter need not say any thing with respect to it; and though the bailor should represent the thing delivered to the carrier as of no value, yet *if the latter know it to be otherwise*, he will be responsible in the event of its being lost or damaged. If the bailor deliver goods imperfectly packed, and the carrier *does not perceive it*, he is not liable in the event of a loss occurring; but if the defect in the package were such that the carrier could not but perceive it, he would be liable. On this principle a carrier was made to answer for the loss of a greyhound that had been improperly secured when given to him.

A carrier may refuse to admit goods into his warehouse at an unseasonable time, or before he is ready to take his journey; but he cannot refuse to do the ordinary duties incumbent on a person in his situation.

It is felony, if a carrier open a parcel and take goods out of it with intent to steal them; and it has been decided, that if goods be delivered to a carrier to be carried to a specified place, and he carry them to a different place, and dispose of them for his own profit, he is guilty of felony: but the embezzlement of goods by a carrier, without a felonious taking, merely exposes to a civil action.

No carrier, wagonman, carman, or wainman, with their respective carriages, shall travel on Sundays, under a penalty of 20s. — (3 Chas. 1. c. 1.)

A carrier is always, unless there be an express agreement to the contrary, entitled to a reward for his care and trouble. In some cases his reward is regulated by the legislature, and in others by a special stipulation between the parties; but though there be no legislative provision or express agreement, he cannot claim more than a *reasonable* compensation.

2. *Limitation of Responsibility.* — Until the act of 1830, a carrier might, by express stipulation, giving *public notice* to that effect, discharge his liability from all losses by robbery, accident, or otherwise, except those which arose from *misfeasance and gross negligence* (from which no stipulation or notice could exempt him), and provided the notice did not contravene the express conditions of an act of parliament.

Notices generally bore, that the carrier would not be responsible for more than a certain sum (usually 5*l.*) on any one parcel, the value of which had not been declared and paid for accordingly; so that a person aware of this notice, entering a box worth 1,000*l.* without declaring its value, or entering it as being worth 200*l.*, would, should it be lost, have got in the first case only 5*l.*, and in the latter only 200*l.*, unless he could have shown that the carrier had acted fraudulently or with gross negligence. But, to avail himself of this defence, the carrier was bound to show that the bailor or his servant was acquainted with the notice at the time of delivering the goods. No particular manner of giving notice was required. It might be done by express communication, by fixing it up in a conspicuous place in the carrier's office, by insertion in the public papers or Gazette, by the circulation of handbills, &c.; it being in all cases a question for the jury to decide whether the bailor was really acquainted with the notice of the limitation; since, if he were not, he was entitled to recover, whatever efforts the carrier may have made to publish it. Thus, a notice stuck up in a carrier's warehouse, where goods were delivered, was of no avail against parties who could not read; neither was it of any avail against those who could read, and who had seen it, *unless they had actually read it*. On this principle it was held, that a notice in a newspaper is not sufficient, even when it was proved that the bailor read the newspaper, unless it could also be proved that he had read the notice itself.

These attempts to limit responsibility gave rise to a great deal of litigation and uncertainty; and to obviate the inconveniences thence arising, the important statute, 1 Will. 4. c. 68., was passed. This act declares, that carriers *by land* shall not be liable for the loss of certain articles specified in the act, when their value exceeds 10*l.*, unless the *nature and value* of such articles be stated at the time of their delivery to the carrier, and an increased charge paid or agreed to be paid upon the same. It is further declared, that no publication of any notices by carriers shall have power to limit their

responsibility at common law for all other articles except those specified in the act; but as the act is of great importance, we subjoin it.

From and after the passing of this act, no mail contractor, stage coach proprietor, or other common carrier *by land* for hire, shall be liable for the loss of or injury to any article or articles or property of the description following, viz. gold or silver coin of this realm or of any foreign state, or any gold or silver in a manufactured or unmanufactured state, or any precious stones, jewellery, watches, clocks, or time-pieces of any description, trinkets, bills, notes of the Governor and Company of the Banks of England, Scotland, and Ireland respectively, or of any other bank in Great Britain or Ireland, orders, notes, or securities for payment of money, English or foreign stamps, maps, writings, title-deeds, paintings, engravings, pictures, gold or silver plate or plated articles, glass, china, silks in a manufactured or unmanufactured state, and whether wrought up or not wrought up with other materials, furs, or lace, or any of them, contained in any parcel or package which shall have been delivered, either to be carried for hire or to accompany the person of any passenger in any mail or stage coach or other public conveyance, when the value of such article or articles or property aforesaid contained in such parcel or package shall exceed the sum of 10*l.*, unless at the time of the delivery thereof at the office, warehouse, or receiving house of such mail contractor, &c. the value and nature of such article or articles or property shall have been declared by the person or persons sending or delivering the same, and such increased charge as herein-after mentioned, or an engagement to pay the same, be accepted by the person receiving such parcel or package. — § 1.

When any parcel or package containing any of the articles above specified shall be so delivered, and its value and contents declared as aforesaid, and such value shall exceed the sum of 10*l.*, it shall be lawful for such mail contractors, stage coach proprietors, and other common carriers, to demand and receive an increased rate of charge, to be notified by some notice, affixed in legible character in some public and conspicuous part of the office, warehouse, or other receiving house, where such parcels or packages are received by them for the purpose of conveyance, stating the increased rates of charge required to be paid over and above the ordinary rate of carriage, as a compensation for the greater risk and care to be taken for the safe conveyance of such valuable articles; and all persons sending or delivering parcels or packages containing such valuable articles as aforesaid at such office shall be bound by such notice, without further proof of the same having come to their knowledge. — § 2.

Provided always, that when the value shall have been so declared, and the increased rate of charge paid, or an engagement to pay the same shall have been accepted as herein-before mentioned, the person receiving such increased rate of charge or accepting such agreement shall, if required, sign a receipt for the package or parcel, acknowledging the same to have been insured, which receipt shall not be liable to any stamp duty; and if such receipt shall not be given when required, or such notice as aforesaid shall not have been affixed, the mail contractor, stage coach proprietor, or other common carrier as aforesaid, shall not have or be entitled to any benefit or advantage under this act, but shall be liable and responsible as at the common law, and be liable to refund the increased rate of charge. — § 3.

And be it enacted, that from and after the 1st day of September 1850, no public notice or declaration heretofore made or hereafter to be made shall be deemed or construed to limit or in any wise affect the liability at common law of any such mail contractors, stage coach proprietors, or other public common carriers as aforesaid, for or in respect of any articles or goods to be carried and conveyed by them; but that all and every such mail contractors, stage coach proprietors, and other common carriers as aforesaid shall, from and after the said 1st day of September, be liable, as at the common law, to answer for the loss of any injury [*so in the act*] to any articles and goods in respect whereof they may not be entitled to the benefit of this act, any public notice or declaration by them made and given contrary thereto, or in anywise limiting such liability, notwithstanding. — § 4.

And be it further enacted, that for the purposes of this act every office, warehouse, or receiving house, which shall be used or appointed by any mail contractor, or stage coach proprietor, or other such common carrier, for the receiving of parcels to be conveyed as aforesaid, shall be deemed and taken to be the receiving house, warehouse, or office of such mail contractor, stage coach proprietor, or other common carrier; and that any one or more of such mail contractors, stage coach proprietors, or common carriers, shall be liable to be sued by his, her, or their name or names only; and that no action or suit commenced to recover damages for loss or injury to any parcel, package, or person, shall abate for the want of joining any co-proprietor or co-partner in such mail, stage coach, or other public conveyance by land for hire as aforesaid. — § 5.

Provided always, and be it further enacted, that nothing in this act contained shall extend or be construed to annul or in anywise affect any special contract between such mail contractor, stage coach proprietor, or common carrier, and any other parties, for the conveyance of goods and merchandises. — § 6.

Provided also, and be it further enacted, that where any parcel or package shall have been delivered at any such office, and the value and contents declared as aforesaid, and the increased rate of charges been paid, and such parcels or packages shall have been lost or damaged, the party entitled to recover damages in respect of such loss or damage shall also be entitled to recover back such increased charges so paid as aforesaid, in addition to the value of such parcel or package. — § 7.

Provided also, and be it further enacted, that nothing in this act shall be deemed to protect any mail contractor, stage coach proprietor, or other common carrier for hire, from liability to answer for loss or injury to any goods or articles whatsoever, arising from the felonious acts of any coachman, guard, book-keeper, porter, or other servant in his or their employ, nor to protect any such coachman, guard, book-keeper, or other servant, from liability for any loss or injury *occasioned by his or their own personal neglect or misconduct*. — § 8.

Provided also, and be it further enacted, that such mail contractors, stage coach proprietors, or other common carriers for hire, shall not be concluded as to the value of any such parcel or package by the value so declared as aforesaid, but that he or they shall in all cases be entitled to require, from the party suing in respect of any loss or injury, proof of the actual value of the contents by the ordinary legal evidence; and that the mail contractors, stage coach proprietors, or other common carriers as aforesaid, shall be liable to such damages only as shall be so proved as aforesaid, not exceeding the declared value, together with the increased charges as before mentioned. — § 9.

And be it further enacted, that in all actions to be brought against any such mail contractors, &c., the defendant or defendants may pay the money into court. — § 10.

It will be observed, that carriers continue, notwithstanding this act, liable, as before, for the felonious acts of their servants, and their own misfeasance or gross negligence. It is not possible, however, to lay down any general rule as to the circumstances which constitute this offence. Differing as they do in almost every case, the question, when raised, must be left to a jury. But it has been decided, that the *misdelivery* of a parcel, or its *nondelivery within a reasonable time*, is a misfeasance that can not be defeated by any notice on the part of the carrier limiting his responsibility. In like manner, the sending of a parcel by a different coach from that directed by the bailor, the removing it from one carriage to another, are misfeasances. Where a parcel is directed to a person at a particular place, and the carrier, knowing such person, delivers the parcel to another

who represents himself as the consignee, such delivery is gross negligence. Leaving parcels in a coach or cart unprotected in the street is also gross negligence.

At common law, there is no distinction between carriage performed by sea or land; but by the 7 Geo. 2. c. 15. and 26 Geo. 3. c. 86., corrected and amended by the 53 Geo. 3. c. 159., it is enacted that ship-owners are not to be liable for any loss or damage happening to goods on board through the fraud or neglect of the master, without their knowledge or privity, further than the value of the vessel and the freight accruing during the voyage. — (See OWNERS.)

3. *Commencement and Termination of Liability.* — A carrier's liability commences from the time the goods are actually delivered to him in the character of carrier. A delivery to a carrier's servant is a delivery to himself, and he will be responsible. The delivery of goods in an inn-yard or warehouse, at which other carriers put up, is not a delivery so as to charge a carrier, unless a special notice be given him of their having been so delivered, or some previous intimation to that effect.

A carrier's liability ceases, when he vests the property committed to his charge in the hands of the consignee or his agents, by actual delivery; or when the property is resumed by the consignor, in pursuance of his right of stopping it *in transitu*. It is in all cases the duty of the carrier to deliver the goods. The leaving goods at an inn is not a sufficient delivery. The rule in such cases, in deciding upon the carrier's liability, is to consider whether any thing remains to be done by the carrier, as such; and if nothing remains to be done, his liability ceases, and conversely.

A carrier has a lien upon goods for his hire. Even if the goods be stolen, the rightful owner is not to have them without paying the carriage.

For further details as to this subject see *Jeremy on the Law of Carriers*, passim; *Chitty's Commercial Law*, vol. iii. pp. 369—386.; and *Burn's Justice of the Peace*, tit. *Carriers*. There are some excellent observations with respect to it in *Sir William Jones's Essay on the Law of Bailments* — (For an account of the regulations as to the conveyance of passengers in stage coaches, see COACHES, STAGE.)

CARTS. Every cart, &c. for the carriage of any thing to and from any place, where the streets are paved, within the bills of mortality, shall contain 6 inches in the felly. No person shall drive any cart, waggon, &c. within 5 miles of the General Post Office, unless the name, surname, and place of abode of the owner, be painted in conspicuous letters, at least 1 inch in height, on the right or off side thereof, under a penalty of *5l.* Any person may seize and detain any cart, waggon, &c. without such mark. — (1 & 2 Will. 4. c. 22.)

CASH, in commerce, means the ready money, bills, drafts, bonds, and all immediately negotiable paper in an individual's possession.

CASH ACCOUNT, in book-keeping, an account to which nothing but cash is carried on the one hand, and from which all the disbursements of the concern are drawn on the other. The balance is *the cash in hand*. When the credit side more than balances the debit, or disbursement side, the account is said to be *in cash*; when the contrary, to be *out of cash*.

CASH ACCOUNT, in banking, is the name given to the account of the advances made by a banker in Scotland, to an individual who has given security for their repayment. — (See BANKS (SCOTCH).)

CASHEW NUTS (Ger. *Akajuniisse*, *Westindische Anakarden*; Du. *Catsjoenooten*; Fr. *Noix d'acajou*; It. *Acaju*; Sp. *Nueces d'acaju*; Port. *Nozes d'acaju*), the produce of the *Anacardium occidentale*. They are externally of a greyish or brownish colour, of the shape of a kidney, somewhat convex on the one side, and depressed on the other. The shell is very hard; and the kernel, which is sweet and of a very fine flavour, is covered with a thin film. Between this and the shell is lodged a thick, blackish, inflammable oil, of such a caustic nature in the fresh nuts, that if the lips chance to touch it, blisters immediately follow. The kernels are used in cooking, and in the preparation of chocolate.

CASPIAN SEA. See TAGANROG.

CASSIA. There are four species of cassia in the market, viz. *Cassia Fistula*; *Cassia Lignea*, or *Cassia Bark*; *Cassia Buds*, and *Cassia Senna*.

1. *Cassia Fistula* (Fr. *Casse*; Ger. *Rhonkasie*; It. *Polpa di cassia*; Lat. *Cassia pulpa*; Arab. *Khyar sheber*) is a tree which grows in the East and West Indies, and Egypt (*Cassia fistula* Lin.). The fruit is a woody, dark brown pod, about the thickness of the thumb, and nearly 2 feet in length. Those brought to this country come principally from the West Indies, packed in casks and cases; but a superior kind is brought from the East Indies, and is easily distinguished by its smaller smooth pod, and by the greater blackness of the pulp.

2. *Cassia Lignea*, or *Cassia Bark* (Fr. *Casse*; Ger. *Cassia*; Port. *Cassia lenhosa*; Arab. *Seleekeh*; Hind. *Tuj*; Malay, *Kyū-legi*), the bark of a tree (*Laurus Cassia* Lin.) growing in Sumatra, Borneo, the Malabar coast, Philippine Islands, &c.; but chiefly in the provinces of Quantong and Kingsi, in China, which furnish the greatest

part of the cassia met with in the European markets. The tree grows to the height of 50 or 60 feet, with large, spreading, horizontal branches. The bark resembles that of cinnamon in appearance, smell, and taste, and is very often substituted for it: but it may be readily distinguished; it is thicker in substance, less quilled, breaks shorter, and is more pungent. It should be chosen in thin pieces; the best being that which approaches nearest to cinnamon in flavour: that which is small and broken should be rejected. A good deal of the cassia in the Indian markets is brought from Borneo, Sumatra, and Ceylon. Malabar cassia is thicker and darker coloured than that of China, and more subject to foul packing: each bundle should be separately inspected. — (*Ainslie's Materia Indica*; *Milburn's Orient. Com.*, &c.)

The duty on cassia was reduced in 1825 from 2s. 6d. per lb. to 1s., and in 1829 to 6d. Owing partly to these reductions, and partly to the heavy duty on and high price of cinnamon, the consumption of cassia has more than doubled since 1820. Still, however, it is very inconsiderable when compared with the importation. In 1832, the duty of 6d. per lb. produced 1,807l. 2s. 10d., showing that 72,285 lbs. had been cleared for consumption. The imports in ordinary years, vary from about 400,000 lbs. to about 800,000 lbs.; the excess over what is made use of at home being principally sent to Germany, Italy, and Russia. Of 837,589 lbs. imported in 1830, 799,715 lbs. were brought from the East India Company's territories and Ceylon, 25,586 lbs. from the Philippine Islands, 6,290 lbs. from Brazil, and 5,995 lbs. from the Mauritius. Cassia was quoted in the London markets, in August, 1833, at from 86s. to 90s. a cwt. in bond. — (*Parl. Paper*, No. 367. Sess. 1832, &c.)

CASSIA BUDS, the dried fruit or berry of the tree (*Laurus cassia*) which yields the bark described in the previous article. They bear some resemblance to a clove, but are smaller, and, when fresh, have a rich cinnamon flavour. They should be chosen round, fresh, and free from stalks and dirt. Cassia buds are the produce of China. The exports from Canton in 1831 amounted to 1,334 piculs, or 177,866 lbs. The imports into Great Britain in 1832 were 75,173 lbs., but the entries for home consumption are not specified. They were quoted in the London markets in October, 1833, at 80s. a cwt. in bond. — (*Milburn's Orient. Com.*; *Anglo-Chinese Kalendar* for 1832; and *Parl. Paper*, No. 425. Sess. 1833.)

Cassia Senna. See SENNA.

CASTOR (Fr. *Castoreum*; Ger. *Kastoreunt*; It. *Castoro*; Sp. *Castoreo*), the produce of the beaver. In the inguinal region of this animal are found four bags, a large and a small one on each side: in the two large ones there is contained a softish, greyish yellow, or light brown substance, which, on exposure to the air, becomes dry and brittle, and of a brown colour. This is castor. It has a heavy but somewhat aromatic smell, not unlike musk; and a bitter, nauseous, and subacrid taste. The best comes from Russia; but of late years it has been very scarce; and all that is now found in the shops is the produce of Canada. The goodness of castor is determined by its sensible qualities; that which is black is insipid, inodorous, oily, and unfit for use. Castor is said to be sometimes counterfeited by a mixture of some gummy and resinous substances; but the fraud is easily detected, by comparing the smell and taste with those of real castor. — (*Thomson's Dispensatory*.)

CASTOR OIL (Fr. *Huile du Ricin*; Ger. *Rizinsohl*; It. *Olio di Ricino*; Sp. *Ricinsoel*), is obtained from the seeds of the *Ricinus communis*, or *Palma Christi*, an annual plant, found in most tropical countries, and in Greece, the south of Spain, &c. The oil is separated from the seeds either by boiling them in water, or by subjecting them to the action of the press. It is said, that though the largest quantity of oil may be procured by the first method, it is less sweet, and more apt to become rancid, than that procured by expression, which, in consequence, is the process now most commonly followed. Good expressed castor oil is nearly inodorous and insipid; but the best leaves a slight sensation of acrimony in the throat after it is swallowed. It is thicker and heavier than the fat oils, being viscid, transparent, and colourless, or of a very pale straw colour. That which is obtained by boiling the seeds has a brownish hue; and both kinds, when they become rancid, thicken, deepen in colour to a reddish brown, and acquire a hot, nauseous taste. It is very extensively employed in the materia medica as a cathartic. — (*Thomson's Dispensatory*.)

The quantity cleared for home consumption in 1831 amounted to 327,040 lbs., being about double the quantity cleared for consumption in 1820; an increase principally ascribable to the reduction of the duty from 1s. 3d. to 3d. Of the total quantity imported in 1830, amounting to 490,558 lbs., no fewer than 441,267 lbs. were from the East Indies, 39,408 lbs. from British North America, 5,139 lbs. from the United States, and 4,718 lbs. from the British West Indies. Castor oil from foreign countries, being loaded with a duty of 1s., is almost wholly re-exported. The price of East India castor oil in bond varies from 10d. to 1s. 7d. per lb.; that of the West Indies is much higher. — (*Accounts published by the Board of Trade*, p. 118.; *Parl. Paper*, No. 367. Sess. 1832, &c.)

CATECHU (Fr. *Cachou*; Ger. *Kaschu*; Hind. *Cut*; Mal. *Gambir*), a brown astringent substance, formerly known by the name of *Terra Japonica*, because supposed to be a kind of earth. It is, however, a vegetable substance obtained from two plants; viz. the *Mimosa*, or more correctly the *Acacia catechu*, and the *Uncaria gambir*. The first of these is a tree from 20 to 30 feet high, found in abundance in many of the forests of India, from 16° of lat. up to 30°. The places most remarkable for its production are, the Burmese territories; a large province on the Malabar coast, called the Con-

can; and the forests skirting the northern part of Bengal, under the hills which divide it from Nepaul. The catechu is obtained from this tree by the simple process of boiling the heart of the wood for a few hours, when it assumes the look and consistency of tar. The substance hardens by cooling; is formed into small balls or squares; and being dried in the sun, is fit for the market. The price to the first purchaser in the Concan is about 15s. a cwt. According to Dr. Davy, who analysed it, the specific gravity of Concan catechu is 1.39; and that of Pegu, 1.28. The taste of this substance is astringent, leaving behind a sensation of sweetness: it is almost wholly soluble in water. Of all the astringent substances we know, catechu appears to contain the largest portion of tannin. According to Mr. Purkis, 1 lb. is equivalent to 7 or 8 lbs. of oak bark for tanning leather. From 200 grs. of Concan catechu, Dr. Davy procured 109 of tannin, 68 of extractive matter, 13 of mucilage, and 10 of earths and other impurities: the same quantity of Pegu catechu afforded 97 grs. of tannin, 73 of extract, 16 of mucilage, and 14 of impurities. The *uncaria gambir* is a scandent shrub, extensively cultivated in all the countries lying on both sides of the Straits of Malacca; but chiefly in the small islands at their eastern extremity. The catechu is in this case obtained by boiling the leaves, and inspissating the juice; a small quantity of crude sago being added, to give the mass consistency: it is then dried in the sun, and being cut like the Concan catechu into small squares, is ready for use. There is a great consumption of this article throughout all parts of India as a masticatory; it forms an ingredient in the compound of betel pepper, areca nut, and lime, which is in almost universal use. Catechu may be purchased at the Dutch settlement of Rhio, or at Malacca, in the Straits of Singapore, at the rate of about 10s. a cwt. The quantity of it, under the corrupted name of cutch, imported yearly into Calcutta from Pegu, at an average of the 5 years ending with 1828-29, was about 300 tons, at a cost not exceeding 9s. per cwt. From Bombay a considerable quantity is annually imported into China. The quantity of catechu, under the name of gambir, produced in Rhio by the Chinese settlers, is equal to about 4,600 tons a year, about 2,000 of which are exported for the consumption of Java; the rest being sent to China, Cochin China, and other neighbouring countries.

Catechu, particularly from Singapore, has lately been imported in considerable quantities for trial in our tanneries; but with a duty of 1l. per cwt., equal to twice the prime cost, we fear the speculation is not likely to succeed. — (See *Ainslie's Materia Indica*; *Ure's Dictionary*; *Singapore Chronicle*; *Buchanan's Journey through Mysore Canara, and Malabar*; *Bell's Review of the external Commerce of Bengal*.)

CAT'S EYE, a mineral of a beautiful appearance, brought from Ceylon. Its colours are grey, green, brown, red, of various shades. Its internal lustre is shining, its fracture imperfectly conchoidal, and it is translucent. From a peculiar play of light, arising from white fibres interspersed, it has derived its name. The French call the appearance *chatoyant*. It scratches quartz, is easily broken, and resists the blowpipe. It is set by the jewellers as a precious stone.

CAT SKINS. The skin or fur of the cat, is used for a variety of purposes, but is principally dyed and sold as false sable. It appears from evidence taken before a late Committee of the House of Commons, that it is a common practice in London to decoy the animal and kill it for the sake of its skin. The fur of the wild cat is, however, far more valuable than that of the domestic cat. The wild cat skins imported into this country are brought almost wholly from the territories of the Hudson's Bay Company. The animal from which they are taken is a good deal larger than the English wild cat, and is sometimes called the *loup cervier*, or Canadian lynx. It is very courageous. At an average of the 3 years ending with 1831, the number of cat skins imported amounted to 40,006 a year, of which about 24,000 a year were retained for home consumption.

CATTLE, a collective term applied to designate all those quadrupeds that are used either as food for man, or in tilling the ground. By *neat* or *horned cattle* is meant the two species included under the names of the ox (*Bos*) and the buffalo (*Bubulus*); but as the latter is hardly known in this country, it is the former only that we have here in view.

The raising and feeding of cattle, and the preparation of the various products which they yield, have formed, in all countries emerged from the savage state, an important branch of industry.

It would be quite inconsistent with the objects and limits of this work, to enter into any details with respect to the different breeds of cattle raised in this or other countries. They are exceedingly various. In Great Britain they have been vastly improved, both in the weight of carcase, the quality of the beef, and the abundance of the milk, by the extraordinary attention that has been given to the selection and crossing of the best breeds, according to the objects in view. This sort of improvement began about the middle of last century, or rather later, and was excited and very much forwarded by the skill and enterprise of two individuals — Mr. Bakewell of Dishley, and Mr. Culley of Northumberland. The success by which their efforts were attended roused a spirit of

and refuse; and therefore to get the *nett* weight, we have further to deduct the offal, or the hide, tallow, entrails, feet, &c. We have been informed that the following quantities may be deducted from the carcase weights, in order to obtain the nett weights of the different animals; viz. from neat cattle, 250 lbs. each; calves, 35 lbs.; sheep, 24 lbs.; lambs, 12 lbs. If these estimates be nearly right, we should be able, provided we knew the respective numbers of sheep and lambs, to estimate the total quantity of butcher's meat furnished for London by Smithfield market, exclusive of hogs and pigs. Sheep and lambs are not, however, distinguished in the returns; but it is known that the former are to the latter nearly as 3 to 1; so that we may estimate the average gross weight of the sheep and lambs at about 70 lbs., and their average nett weight at about 50 lbs. The account for 1830 will then stand as under:—

Number and Species of Animals.	Gross Weight.	Offal.	Nett Weight.	Butcher's Meat.
	Lbs.	Lbs.	Lbs.	Lbs.
159,907 Cattle - -	800	250	550	87,948,850
1,287,070 Sheep and lambs - -	70	20	50	64,353,500
20,300 Calves - -	140	35	105	2,131,500
			Total	154,434,850

This quantity, estimated at the average price of 6*d.*, would cost 3,860,871*l.*; at 8*d.*, it would cost 5,147,828*l.*

A part of the cattle sold at Smithfield go to supply the towns in the vicinity; but, on the other hand, many cattle are sold in the adjoining towns, and slaughtered for the use of London, of which no account is taken. We have reason to think that the latter quantity rather exceeds the former; but, supposing that they mutually balance each other, the above quantity of 154,434,850 lbs. may be regarded as forming the annual supply of butcher's meat at present required for London; exclusive, however, of hogs, pigs, suckling calves, &c., and exclusive also of bacon, hams, and salted provisions brought from a distance. The quantities thus omitted from the account are very considerable; nor can there, we apprehend, be any doubt that, with the addition of such parts of the offal as are used for food, they may be considered as more than balancing the butcher's meat required for the *victualling of ships*. On this hypothesis, therefore, it will follow, assuming the population of the metropolis to amount to 1,450,000, that the annual consumption of butcher's meat by each individual, young and old, belonging to it, is, at an average, very near 107 lbs.

This, though not nearly so great as has been sometimes represented*, is, we believe, a larger consumption of animal food than takes place any where else by the same number of individuals. According to M. Chabrol, the consumption of butcher's meat in Paris amounts to between 85 lbs. and 86 lbs. for each individual. At Brussels the consumption is a little greater, being supposed to average 89 lbs. each individual; being rather more than 3 lbs. above the mean of Paris, and 18 lbs. under the mean of London.

According to the reports of the inspectors of hides and skins, the following are the numbers of cattle, calves, and sheep, slaughtered in Liverpool, Manchester, Leeds, and Sheffield, from 1815 to 1820 inclusive:—

	Cattle.	Calves.	Sheep.
Liverpool - - - -	74,671	100,329	457,268
Manchester - - - -	95,054	96,574	489,557
Leeds - - - -	22,976	34,598	317,642
Sheffield - - - -	30,097	28,455	184,859
Totals - - - -	222,798	259,956	1,443,326

(*Appen. to Agric. Report of 1821, p. 267.*)

In estimating the weights of the animals killed at these towns, a lower standard must be adopted than that which we have taken for London; first, because the largest and finest cattle are brought to the metropolis; and secondly, because a very large proportion of the calves are sucklers, which are excluded from the London accounts. These considerations have not been sufficiently attended to by the framers of the estimate in the report now quoted. Sheep, in the above table, means, no doubt, sheep and lambs.

We extract from Dr. Cleland's valuable work on the statistics of Glasgow the subjoined account of the number, weight, &c. of the animals slaughtered and sold in that city during the year 1822.

* Mr. Middleton (*Agriculture of Middlesex*, p. 643.) estimates the consumption of animal food in London, exclusive of fish and poultry, at 234 lbs. a year for every individual! And he further estimates the total average annual expense incurred by each inhabitant of the metropolis, for *all* sorts of animal food, at 8*l.* 8*s.*! To make any comments on such conclusions would be worse than useless; but the fact of their being met with in a work, otherwise of considerable merit, is one of the many proofs, every where to be met with, of the low state of statistical knowledge in this country.

Butcher's Meat sold in the Glasgow Market in 1822.

	Royalty.	Suburbs.	Total.			£	s.	d.	£	s.	d.
Bullocks	13,009	1,557	14,566	average 28 stone,	407,848, at 7s.	142,746	16	0			
Calves	7,927	630	8,557	—	—	15,402	12	0			
Sheep	48,896	8,624	57,520	—	—	57,520	0	0			
Lambs	59,424	9,213	68,637	—	—	20,591	2	0			
Swine	5,899	640	6,539	—	—	6,539	0	0			
Total	135,155	20,664	155,819						242,799	10	0
<i>Tallow, &c. belonging to these Carcasses.</i>											
Bullocks	—	14,566,	—	averaging 3½ stone,	50,981, at 7s.	17,843	7	0			
Hides	—	14,566,	—	—	—	20,392	8	0			
Heads and offals	—	14,566,	—	—	—	5,826	8	0			
Calf skins	—	8,557,	—	—	—	855	14	0			
Sheep tallow	—	57,520,	—	averaging 3½ lbs.,	201,320, - 5d.	4,194	3	4			
Heads and offals	—	8,557,	—	—	—	641	15	6			
Sheep skins	—	57,520,	—	—	—	4,314	0	0			
Heads and offals	—	57,520,	—	—	—	1,677	13	4			
Lamb skins	—	68,637,	—	—	—	4,289	16	3			
Heads and offals	—	68,637,	—	—	—	1,143	19	0			
Total value of Carcasses, Tallow, Hides, &c.									61,179	4	5
									303,978	14	5

N. B. — The weight is estimated in this statement by the stone of 16 lbs., each of 22½ oz. The office of hide-inspector having been abolished, there are no means of continuing this table to a later period; but the returns of the cattle sold in the market at Glasgow since 1822, show that the increase in the supply of animal food has at least kept pace with the increase of population.

The population of Glasgow, when this account was taken, amounted to 147,043, which shows that the consumption of butcher's meat in that city, is, as compared with its population, but little inferior to that of London. This statement, taken in connection with the fact that, so late as 1760, the slaughter of bullocks for the supply of the public market was unknown in Glasgow, sets the wonderful improvement that has since taken place in the food of the Scotch people in the most striking point of view. Previously to 1780 it was customary in Glasgow, Edinburgh, and the principal Scotch towns, for families to purchase in November what would now be reckoned a small half-fed cow or ox, the salted carcase of which was the only butcher's meat they tasted throughout the year. In the smaller towns and country districts this practice prevailed till the present century; but it is now everywhere abandoned. We believe, indeed, that there has never been in any country a more rapid increase in the quantity, or a greater improvement in the quality of the food brought to market, than has taken place in Scotland since 1770. In so far as respects butcher's meat, this has been occasioned partly by the growing numbers and opulence of all classes, and partly by the vast increase in the food of cattle consequent to the introduction of green crops, and of an improved system of cultivation. — (See BREAD.)

The introduction of steam navigation, and the improved means of communication by rail-roads and otherwise, has already had, and will, no doubt, continue to have, a material influence over the supply of butcher's meat. Owing to the difficulty and expense of their conveyance, cattle could not formerly be conveniently fattened at any very considerable distance from the great markets; but steam navigation has gone far to remove this difficulty. Instead of selling their cattle, lean or half-fed, to the Norfolk graziers, by whom they were fattened for the London market, the producers, in various districts of Scotland, are now beginning to fatten them at home, either sending the live animals or the carcasses by steam to London, Liverpool, &c. This practice is indirectly as well as directly advantageous to the farmer, inasmuch as it enables him to turn his green crops to better account, and to raise larger supplies of manure. The same practice is also extending in Ireland; and will, no doubt, spread itself over every part of the country where feeding can be carried on, that has the required facility of transport.

Exclusive of the cattle raised in Great Britain, we import considerable supplies of beef and of live cattle from Ireland.

Account of the number of Cows and Oxen, and of the quantities of Beef, imported into Great Britain from Ireland, from 1801: —

Years.	Cows and Oxen.	Beef.	Years.	Cows and Oxen.	Beef.	Years.	Cows and Oxen.	Beef.
	No.	Barrels.		No.	Barrels.		No.	Barrels.
1801	31,543	58,911	1810	44,553	71,605	1818	58,165	80,587
1802	42,501	59,448	1811	67,680	108,282	1819	52,176	70,704
1803	28,016	62,226	1812	79,122	114,504	1820	39,014	52,591
1804	15,646	59,342	1813	48,973	104,516	1821	26,725	65,905
1805	21,862	88,519	1814	16,435	83,162	1822	34,659	43,139
1806	27,704	91,261	1815	33,809	60,307	1823	46,351	69,079
1807	26,252	85,255	1816	31,752	39,495	1824	62,314	54,810
1808	13,958	88,366	1817	45,301	105,555	1825	63,519	65,557
1809	17,917	89,771						

In 1825 the trade between Great Britain and Ireland was placed on the footing of a coasting trade, so that there are no means of continuing this account to a later date; but for some further particulars, the reader is referred to Liverpool, art. DOCKS; for an account of the sales of cattle at the great fair of Ballinasloe, see FAIRS AND MARKETS.

Number of Head of Cattle in Great Britain. — It would, on many accounts, be very desirable to be able to form an accurate estimate of the number and value of the stock of cattle in Great Britain, and of the proportion annually killed and made use of; but owing to the little attention that has been paid to such subjects in this country, where every sort of statistical knowledge is at the very lowest ebb, there are no means of arriving at any conclusions that can be depended upon. The following details may not, however, be unacceptable.

Arthur Young has given, both in his *Eastern and Northern Tours*, estimates of the number and value of the different descriptions of stock in England. The greatest discrepancy, unaccompanied by a single explanatory sentence, exists between them; but there can be no doubt that the following estimate (*Eastern Tour*, vol. iv. p. 456.), though, perhaps, rather under the mark, is infinitely nearer the truth than the other, which is about twice as great: —

Number of Draught cattle	-	-	-	-	-	684,491
Cows	-	-	-	-	-	741,532
Fattening cattle	-	-	-	-	-	513,369
Young cattle	-	-	-	-	-	912,656
Total	-	-	-	-	-	2,852,048

Now, taking this number at the round sum of 3,000,000, and adding a third to it for the increase since 1770, and 1,100,000 for the number of cattle in Scotland (*General Report of Scotland*, iii. *Addenda*, p. 6.), we shall have 5,100,000 as the total head of cattle of all sorts in Great Britain. The common estimate is, that about a *fourth* part of the entire stock is annually slaughtered; which, adopting the foregoing statement, gives 1,275,000 head for the supply of the kingdom; a result which all that we have heard inclines us to think is very near the mark.

Dr. Colquhoun estimated the total head of cattle in England and Wales only, in 1812, at 5,500,000; but he assigns no data for his estimate, which is entitled to very little attention.

Cattle of the Continent. — Baron Malchus has given, in his work on European Statistics, published at Stuttgart in 1826, an account of the number of horned cattle, sheep, swine, &c., in most European countries. In so far as respects the British empire, the statements are mostly copied from Colquhoun and are ludicrously inexact. Perhaps, however, they may, in so far as regards the Continental states, be better entitled to credit. The following are some of the items in his Table: —

Countries.	Cattle.	Countries.	Cattle.
Sweden and Norway	2,647,000	Baden	421,900
Russia	19,000,000	Bavaria	1,895,700
Denmark	1,607,000	Austria	9,912,500
Netherlands	2,500,000	France	6,681,900
Prussia	4,275,700	Spain	2,500,000
Saxony	345,000	Portugal	650,000
Hanover	794,000	Switzerland	800,000
Wirttemberg	713,000	Italy	3,500,000

On the whole the Baron estimates the neat or horned cattle of Europe, including the British isles, but excluding Turkey, at 70,270,974. At best, however, this estimate can only be considered as a very rough approximation.

Laws as to Cattle. — No salesman, broker, or factor, employed in buying cattle for others, shall buy for himself in London, or within the bills of mortality, on penalty of double the value of the cattle bought and sold. — (31 Geo. 2. c. 40.)

Cattle not to be driven on Sunday, on penalty of 20s. — (3 Cha. 1. c. 1.)

Any person unlawfully and maliciously killing, wounding, or maiming any cattle, shall be guilty of felony, and, upon conviction, may be transported, at the discretion of the court, beyond seas for life, or for any term not less than 7 years, or be imprisoned for any term not exceeding 4 years, and kept to hard labour; and, if a male, may be once, twice, or thrice publicly or privately whipped, if the court shall think fit so to order. — (7 & 8 Geo. 4. c. 30.)

Persons wantonly and cruelly abusing, beating, or ill-treating cattle, may, upon being convicted before a justice of such offence, be fined in any sum not exceeding 5*l.* and not below 10*s.*; and upon nonpayment of fine, may be committed to the house of correction for any time not exceeding 3 months.

Complaint must be made within 10 days after the offence. Justices are instructed to order compensation to be made, not exceeding 20*s.*, to persons vexatiously complained against. — (3 Geo. 4. c. 71.)

CAVIAR (Fr. *Caviar*, *Cavial*; Ger. *Kaviar*; It. *Caviario*, *Caviale*; Sp. *Caviario*; Rus. *Ikra*; Lat. *Caviarium*), a substance prepared in Russia, consisting of the salted roes of large fish. The Uralian Cossacks are celebrated for making excellent caviar. The best is made of the roe of the sturgeon, appears to consist entirely of the eggs, and does not easily become fetid. This is packed in small casks or kegs; the inferior sort being in the form of dry cakes. Caviar is highly esteemed in Russia, and considerable quantities are exported to Italy. It is principally made of the sturgeon caught in the Wolga, in the neighbourhood of Astrachan. — (See *Tooke's Russia*, 2d ed. vol. iii. p. 345.)

CAYENNE PEPPER, or **GUINEA PEPPER**. See **CHILLIES**.

CEDAR (Ger. *Zeder*; Du. *Ceder*; Fr. *Cedre*; It. and Sp. *Cedro*; Rus. *Kedr*; Lat. *Cedrus*). The cedar of Lebanon, or great cedar (*Pinus cedrus*), is famous in Scripture: it is a tall, majestic-looking tree. "Behold," says the inspired writer, "the Assyrian was a cedar in Lebanon with fair branches, and with a shadowing shroud, and

of an high stature; and his top was among the thick boughs. His height was exalted above all the trees of the field, and his boughs were multiplied, and his branches became long. The fir trees were not like his boughs, and the chestnut trees were not like his branches; nor any tree in the garden of God was like unto him in beauty." — (*Ezekiel*, xxxi. 3. 5. 8.) The cedar grows to a very great size. The timber is resinous, has a peculiar and powerful odour, a slightly bitter taste, a rich yellowish brown colour, and is not subject to the worm. Its durability is very great; and it was on this account (*propter æternitatem*, *Vitruvius*, lib. ii. § 9.) employed in the construction of temples, and other public buildings, in the formation of the statues of the gods, and as tablets for writing upon. In the time of *Vitruvius*, cedars were principally produced in Crete, Africa, and some parts of Syria. — (*Loc. cit.*) Very few are now found on Lebanon; but some of those that still remain are of immense bulk, and in the highest preservation.

Cedar exceeds the oak in toughness, but is very inferior to it in strength and stiffness. Some very fine cedars have been produced in England.

There are several other kinds of timber that are usually called cedar: thus, a species of cypress is called white cedar in America; and the cedar used by the Japanese for building bridges, ships, houses, &c., is a kind of cypress, which *Thunberg* describes as a beautiful wood, that lasts long without decay. The *Juniperus oxycedrus* is a native of Spain, the south of France, and the Levant; it is usually called the brown berried cedar. The Bermudian cedar (*Juniperus Bermudiana*), a native of the Bermuda and Bahama islands, is another species that produces valuable timber for many purposes; such as internal joiners' work, furniture, and the like. The red cedar, so well known from its being used in making black-lead pencils, is produced by the Virginian cedar (*Juniperus Virginiana*), a native of North America, the West India islands, and Japan. The tree seldom exceeds 45 feet in height. The wood is very durable, and, like the cedar of Lebanon, is not attacked by worms. It is employed in various ways, but principally in the manufacture of drawers, wardrobes, &c., and as a cover to pencils. The internal wood is of a dark red colour, and has a very strong odour. It is of a nearly uniform texture, brittle, and light. — (*See Tredgold's Principles of Carpentry; Lib. of Entertaining Knowledge, Veget. Substances; Rees's Cyclop., &c.*)

The duty on cedar (2l. 10s. a ton from a foreign country, and 10s. from a British possession) produced 2,549l. 19s. 11d. in 1832. Its price in bond varies from 6d. to 9d. a foot.

CERTIFICATES, in the customs. No goods can be exported by certificate, except foreign goods formerly imported, on which the whole or a part of the customs paid on importation is to be drawn back. The manner of proceeding is regulated by the 3 & 4 Will. 4. c. 52. § 68, &c. The person intending to enter outwards such goods, is to deliver to the collector or comptroller of the port where the goods were imported or warehoused, two or more bills, specifying the particulars of the importation of such goods, and of the entry outwards intended to be made; and the officers, if they find such bills to agree with the entry inwards, are to issue a *certificate* of such entry, with the particulars necessary for the computation of the drawback upon the goods, the names of the person and ship by whom and in which the goods are to be exported, &c. The merchant then enters the goods outwards, as in the common way of exportation. The cocket granted upon this occasion is called a *certificate cocket*, and differs a little in form from common over-sea cockets. Notice of the time of shipping is to be given to the searcher. Some time after the departure of the vessel, the exporter may apply for the drawback. The collector and comptroller then make out on a proper stamp a debenture, containing a distinct narration of the transaction, with the exporter's or merchant's oath that the goods are really and truly exported beyond seas, and not reloaded, nor intended to be reloaded; and also with the searcher's certificate of the quantity and quality of the goods at the time of shipping. The debenture being thus duly made out and sworn to, the duties to be repaid are indorsed, the merchant's receipt taken below, and the money paid.

Certificates of origin, subscribed by the proper officers of the places where the goods were shipped, are required, to entitle the importers of sugar, coffee, cocoa, and spirits, from any British plantation, to get them entered as such. A similar certificate is required in the case of blubber — (*see BLUEBER*); and in the case of wine from the Cape of Good Hope; and sugar from the limits of the East India Company's charter, &c. — (*See IMPORTATION AND EXPORTATION.*)

CHAIN, in surveying, a measure of length, composed of a certain number of links made of iron wire, serving to take the distance between two or more places. Gunter's chain contains 100 such links, each measuring $7\frac{9}{100}$ inches, consequently equal to 66 feet, or 4 poles.

CHALDRON, a dry English measure. 36 coal bushels make a chaldron, and 21 chaldrons a score. The coal bushel is $19\frac{1}{2}$ inches wide from the outside, and 8 inches deep. It contains 2,217·6 cubic inches; but when heaped, 2,815·5, making the chaldron 58·65 cubic feet. There are 12 sacks of coal in a chaldron; and if

5 chaldrons be purchased at the same time, the seller must deliver 63 sacks: the 3 sacks additional are called the *ingrain*. But coals are now sold in London, and almost every where else, by the ton of 20 cwt. avoidupois. The Newcastle chaldron of coals is 53 cwt., and is just double the London chaldron. — (See COAL.)

CHAMBER OF COMMERCE, is an assembly of merchants and traders, where affairs relating to trade are treated of. There are several establishments of this sort in most of the chief cities of France; and in this country, chambers of this kind have been erected for various purposes.

CHAMBER OF ASSURANCE, in France, denotes a society of merchants and others for carrying on the business of insurance; but in Holland it signifies a court of justice, where causes relating to insurances are tried.

CHAMPAGNE, one of the most esteemed and celebrated of the French wines. See WINE.

CHANKS, OR **CHANK SHELLS**, common conch shells, are fished up by divers in the Gulf of Manar, on the coast opposite Jaffnapatam, in Ceylon, in about 2 fathoms water; and at Travancore, Tuticoreen, and other places. Large fossil beds of chanks have also been found. They are of a spiral form, and form a considerable article of trade in India, where they are in extensive demand all over the country. They are sawn into narrow rings or bracelets, and are worn as ornaments for the arms, legs, fingers, &c. by the Hindoo women; many of them are also buried with the bodies of opulent and distinguished persons. Those which, from being taken with the fish, are called green chanks, are most in demand. The white chank, which is the shell thrown upon the beach by strong tides, having lost its gloss and consistency, is not worth the freight up to Calcutta. The value of the green chank depends upon its size. A chank opening to the right, called in Calcutta the right-handed chank, is so highly prized, as sometimes to sell for 400, or 500, or even 1,000 rupees. — (*Bell's Commerce of Bengal, and private communications.*)

The fishery of chanks is monopolised by government, who most commonly let the banks for about 4,000*l.* a year. Sometimes, however, they are fished by the servants of government on its account. But as the fishermen of the coast, and those belonging to the little islands where they are found, cannot be prevented from taking chanks, the better plan, as it appears to us, would be to give every one leave to fish them; but to lay a somewhat heavier duty on their exportation. We have been assured by those well acquainted with the circumstances, that this would be advantageous to all parties, but especially to government. We have heard that an arrangement of this sort has recently been made, but we have not learned anything positive respecting it.

CHARCOAL (Fr. *Charbon de bois*; Ger. *Reine Kohle*; It. *Carbone di legna*; Sp. *Carbon de lena*; Lat. *Carbo ligni*), a sort of artificial coal, consisting of wood burned with as little exposure to the action of the air as possible. "It was customary among the ancients to *char* the outside of those stakes which were to be driven into the ground, or placed in water, in order to preserve the wood from spoiling. New-made charcoal, by being rolled up in clothes which have contracted a disagreeable odour, effectually destroys it. When boiled with meat beginning to putrefy, it takes away the bad taint: it is, perhaps, the best tooth-powder known. When putrid water at sea is mixed with about $\frac{1}{2}$ of its weight of charcoal powder, it is rendered quite fresh; and a much smaller quantity of charcoal will serve, if the precaution be taken to add a little sulphuric acid previously to the water. If the water casks be charred before they are filled with water, the liquid remains good in them for years: this precaution ought always to be taken for long sea voyages. The same precaution, when attended to for wine casks, will be found very much to improve the quality of the wine." — (*Thomson's Chemistry.*)

CHARLESTON, a city and sea-port of the United States, in South Carolina, in lat. 32° 47' N., long. 79° 48' W. Population in 1830, including the suburbs, 40,300. The situation of Charleston has a good deal of resemblance to that of New York, being built on a point of land between the Ashley and Cooper rivers, at their point of confluence. The exports principally consist of cotton and rice (particularly the former), which are the staple products of the state. There are a few other articles exported, such as naval stores, hams, bacon, &c., but their value is quite inconsiderable. All the cotton sent from South Carolina to foreign countries is shipped at Charleston. In 1831–32, the exports are said to have amounted to 182,628 bales, of which 138,683 were for Great Britain.* The value of the cotton exported in 1831 amounted, according to the customhouse valuation, to 4,885,431 dollars, and that of the rice to 1,218,859 do. But exclusive of the exports to foreign countries, South Carolina sends a great deal of cotton and rice to other ports of the Union. The shipments of cotton coastwise in

* This statement is taken from an American paper, and is believed to be nearly accurate, but it is not official.

CHART (Ger. *Seekarten*; Du. *Zeekarten*; Fr. *Cartes marines*; It. *Carte marine*; Sp. and Port. *Cartas de marear*) is properly applied to a projection of some part of the sea, as the term *Map* is to a portion of the land; wherefore charts are sometimes denominated "Hydrographical Maps." They are distinguished into several kinds, as plain, globular, and Mercator charts.

CHARTERPARTY, the name given to a contract in writing, between the owner or master of a ship and the freighter, by which the former hires or lets the ship, or a part of the ship, under certain specified conditions, for the conveyance of the goods of the freighter to some particular place or places. Generally, however, a charterparty is a contract for the use of the whole ship: it is in commercial law, what an indenture is at common law.

No precise form of words, or set of stipulations, is requisite in a charterparty. The forms subjoined to this article are those most commonly in use; but these may, and, indeed, in many cases must, be varied, to suit the views and intentions of the parties.

A charterparty is generally under seal: but sometimes a printed or written instrument is signed by the parties, called a *memorandum of a charterparty*; and this, if a formal charterparty be not afterwards executed, is binding. The stamp in either case is the same.

Charterparties, when ships are let or hired at the place of the owners' residence, are generally executed by them, or some of them; but when the ship is in a foreign port, it must necessarily be executed by the master, and the merchant or his agent, unless the owners have an agent in such port, having proper authority to act for them in such matters.

A charterparty made by the master in his name, when he is in a foreign port in the usual course of the ship's employment, and, therefore, under circumstances which do not afford evidence of fraud; or when it is made by him at home, under circumstances which afford evidence of the expressed or implied assent of the owners; is binding upon the latter. But, according to the law of England, no *direct* action can be maintained upon the instrument itself against the owners, unless it be signed and sealed by them, or unless they authorise the master (or agent, as the case may be) to enter into the contract, and unless it be distinctly expressed in the charterparty that he acts only as agent.

When a ship is chartered by several owners to several persons, the charterparty should be executed by each, or they will not be liable to an action for nonperformance. But if the charterparty be not expressed to be made between the parties, but runs thus—“This charterparty indented witnesseth, that C., master of the ship W., with consent of A. and B., the owners thereof, lets the ship to freight to E. and F.,” and the instrument contains covenants by E. and F. to and with A. and B.; in this case A. and B. may bring an action upon the covenants expressed to be made with them; but unless they seal the deed, they cannot be sued upon it. This, therefore, is a very proper form.

The general rule of law adopted in the construction of this, as of other mercantile instruments, is, that the interpretation should be liberal, agreeable to the real intention of the parties, and conformable to the usage of trade in general, and of the particular trade to which the contract relates.

The charterparty usually expresses the burden of the ship; and by the famous French Ordinance of 1681, it is required to do so. According to Molloy (book ii. c. 4. § 8.), if a ship be freighted by the ton, and found of less burden than expressed, the payment shall be only for the real burden; and if a ship be freighted for 200 tons, or *thereabouts*, the addition of thereabouts (says the same author) is commonly reduced to *five tons more or less*; but it is now usual to say so many tons “register measurement.”

The usual covenant, that the ship shall be seaworthy, and in a condition to carry the goods, binds the owners to prepare and complete every thing to commence and fulfil the voyage. But though the charterparty contained no such covenant, the owner of the vessel would be, at common law, bound, as a *carrier*, to take care that the ship should be fit to perform the voyage; and even though he should give notice, limiting his responsibility from losses occasioned to any cargo put on board his vessel, unless such loss should arise from want of ordinary care, &c., he would be liable if his ship were not seaworthy. —(See **SEAWORTHY**.)

In all maritime transactions, expedition is of the utmost consequence; for even by a short delay, the object or season of a voyage may be lost; and therefore, if either party be not ready by the time appointed for the loading of the ship, the other may seek another ship or cargo, and bring an action to recover the damages he has sustained.

The manner in which the owner is to lade the cargo is, for the most part, regulated by the custom and usage of the place where he is to lade it, unless there be any express stipulation in the charterparty with respect to it. Generally, however, the owner is bound to arrange the different articles of the cargo in the most proper manner, and to take the greatest care of them. If a cask be accidentally staved, in letting it down into the hold of the ship, the master must answer for the loss.

If the owner covenants to load a full and complete cargo, the master must take as much on board as he can do with safety, and without injury to the vessel.

The master must not take on board any contraband goods, whereby the ship or cargo may be liable to forfeiture and detention; nor must he take on board any false or colourable papers; but he must take and keep on board all the papers and documents required

for the protection and manifestation of the ship and cargo by the law of the countries from and to which the ship is bound, by the law of nations in general, or by any treaties between particular states.

If the master receive goods at the quay or beach, or send his boat for them, his responsibility commences with the *receipt* in the port of London. With respect to goods intended to be sent coastwise, it has been held, that the responsibility of the wharfinger ceases by the delivery of them to the mate of the vessel *upon the wharf*. As soon as he receives the goods, the master must provide adequate means for their protection and security; for even if the crew be overpowered by a superior force, and the goods taken while the ship is in a port or river within the country, the master and owners are liable for the loss, though they may have committed neither fraud nor fault. This may seem a harsh rule; but it is necessary, to put down attempts at collusive or fraudulent combinations.

The master must, according to the terms of the charterparty, commence the voyage without delay, as soon as the weather is favourable, but not otherwise.

Sometimes it is covenanted and agreed upon between the parties, that a specified number of days shall be allowed for loading and unloading, and that it shall be lawful for the freighter to detain the vessel a further specified time, on payment of a daily sum as *demurrage*.—(See DEMURRAGE.) If the vessel be detained beyond both periods, the freighter is liable to an action on the contract. The rate of demurrage mentioned in the charterparty will, in general, be the measure of the damages to be paid; but it is not the absolute or necessary measure; more or less may be payable, as justice may require, regard being had to the expense and loss incurred by the owner. When the time is thus expressly ascertained and limited by the terms of the contract, the freighter is liable to an action for damages if the thing be not done within the time, *although this may not be attributable to any fault or omission on his part*; for he has engaged that it shall be done.—(*Abbott on the Law of Shipping*, part iii. c. 1.)

If there has been any undertaking or warranty to sail with convoy, the vessel must repair to the place of rendezvous for that purpose; and if the master neglect to proceed with convoy, he will be answerable for all losses that may arise from the want of it.

The owners or master should sail with the ship for the place of her destination with all due diligence, and by the usual or shortest course, unless in cases of convoy, which the master must follow as far as possible. Sometimes the course is pointed out in the charterparty. A *deviation* from the usual course may be justified for the purpose of repairs, or for avoiding an enemy or the perils of the seas, as well as by the sickness of the master or mariners, and the mutiny of the crew.

By an exception in the charterparty, not to be liable for injuries arising from the act of God and the king's enemies, the owner or master is not responsible for any injury arising from the sea or the winds, unless it was in his power to prevent it, or it was occasioned by his imprudence or gross neglect. "The question," said Lord Mansfield, in an action brought by the East India Company, "is, whether the owners are to pay for the damage occasioned by the storm, the act of God; and this must be determined by the intention of the parties, and the nature of the contract. It is a charter of freight. The owners let their ships to hire, and there never was an idea that they insure the cargo against the perils of the sea. What are the obligations of the owners which arise out of the fair construction of the charterparty? Why, that they shall be liable for damages incurred by their own fault, or that of their servants, as from defects in the ship, or improper stowage, &c. If they were liable for damages occasioned by storms, they would become insurers." The House of Lords confirmed this doctrine by deciding (20th of May, 1788) that the owner is not liable to make satisfaction for damage done to goods by storm.

The charterer of a ship may lade it either with his own goods, or, if he have not sufficient in the goods of other persons, or (if not prevented by a clause to that effect in the charterparty) he may wholly underlet the ship to another.—(For further details, see *Abbott on the Law of Shipping*, part iii. c. 1.; *Chitty's Commercial Law*, vol. iii. c. 9, &c.; and the articles BILL OF LADING, FREIGHT, MASTER, &c. in this Dictionary.)

Forms of Charterparties.

The following is one of the most usual forms of a charterparty:—

THIS charterparty, indented, made, &c., between A. B., &c., mariner, master, and owner, of the good ship or vessel, called, &c., now riding at anchor, &c., of the burthen of 200 tons, or thereabouts, of the one part, and C. D. of, &c., merchant, of the other part, witnesseth, that the said A. B., for the consideration hereinafter mentioned, hath granted, and to freight letten, and by these presents doth grant, and to freight let, unto the said C. D., his executors, administrators, and assigns, the whole tonnage of the hold, stern-sheets, and half-deck of the said ship or vessel, called, &c., from the port of London, to, &c., in a voyage to be made by the said A. B. with the said ship, in manner hereinafter mentioned, (that is say,) to sail with the first fair wind and weather that shall happen after, &c. next, from the port of London, with the goods and merchandise of the said C. D., his factors or assigns, on board, to, &c. aforesaid, (the act of God, the king's enemies, fire, and all and every other dangers and accidents of the seas, rivers, and navi-

gation, of whatever nature and kind, in so far as ships are liable thereto, during the said voyage always excepted,) and there unlade and make discharge of the said goods and merchandises; and also shall there take into and on board the said ship again, the goods and merchandises of the said C. D., his factors or assigns, and shall then return to the port of London with the said goods, in the space of, &c. limited for the end of the said voyage. In consideration whereof, the said C. D., for himself, his executors, and administrators, doth covenant, promise, and grant, to and with the said A. B., his executors, administrators, or assigns, by these presents, that the said C. D., his executors, administrators, factors, or assigns, shall and will well and truly pay, or cause to be paid, unto the said A. B., his executors, administrators, or assigns, for the freight of the said ship and goods, the sum of, &c. (or so much per ton,) within twenty-one days after the said ship arrived, and goods returned, and discharged at the port of London aforesaid, for the end of the said voyage; and also shall and will pay for demurrage, (if any shall be by default of him, the said C. D., his factors or assigns,) the sum of, &c. per day, daily, and every day, as the same shall grow due. And the said A. B., for himself, his executors, and administrators, doth covenant, promise, and grant, to and with the said C. D., his executors, administrators, and assigns, by these presents, that the said ship or vessel shall be ready at the port of London to take in goods by the said C. D., on or before, &c. next coming. And the said C. D., for himself, his, &c., doth covenant and promise, within ten days after the said ship or vessel shall be thus ready, to have his goods on board the said ship, to proceed on in the said voyage; and also, on arrival of the said ship at, &c., within, &c. days to have his goods ready to put on board the said ship, to return on the said voyage. And the said A. B., for himself, his executors, and administrators, doth further covenant and grant, to and with the said C. D., his executors, administrators, and assigns, that the said ship or vessel now is, and at all times during the voyage shall be, to the best endeavours of him, the said A. B., his executors and administrators, and at his and their own proper costs and charges, in all things made and kept stiff, staunch, strong, well-apparelled, furnished, and provided, as well with men and mariners sufficient and able to sail, guide, and govern the said ship, as with all manner of rigging, boats, tackle, and apparel, furniture, provision, and appurtenances, fitting and necessary for the said men and mariners, and for the said ship during the voyage aforesaid. In witness, &c.

The great variety of circumstances under which different voyages are made produce a corresponding diversity in charterparties. The charterparty of which the following is a copy affords a good example of the more complex species of these instruments.

It is this day mutually agreed between Mr. T. B. Rann, owner of the good ship or vessel called the *Mermad*, William Henniker, master, of the measurement of 472 tons, or thereabouts, now in the river Thames, and Mr. David Thomson, of the firm of Messrs. Thomson, Passmore, and Thomson, of Mauritius merchants, that the said ship, being tight, staunch, and strong, and every way fitted for the voyage, shall with all convenient speed, sail and proceed to Calcutta, with leave to take convicts out to New South Wales, and from thence troops, merchandise, or passengers, to the aforementioned port of Calcutta, with leave to touch at Madras on her way thither, if required on owner's account, or so near thereunto as she may safely get, and there load, from the factors of the said merchants at Calcutta, a full and complete cargo of rice, or any other lawful goods which the charterer engages to ship, and proceed with the same to Port Louis, in the Isle of France, and deliver the same free of freight; afterwards load there a full and complete cargo of sugar in bags, or other lawful merchandise of as favourable tonnage, which the charterer engages to ship, not exceeding what she can reasonably stow and carry over and above her tackle, apparel, provisions, and furniture; and, being so loaded, shall therewith proceed to London, or so near thereunto as she may safely get, and deliver the same on being paid freight, viz. for such quantity of sugar equal to the actual quantity of rice, or other goods, that may be shipped at Calcutta, at the rate of 5*l.* 12*s.* 6*d.* per ton of 20 cwt. nett, shipped there; and should the vessel deliver more nett sugar in the port of London than the quantity of rice, or other goods, actually shipped in Calcutta, the owners to be paid on the excess at the regular current rate of freight for sugar which other vessels, loading at the same time at Port Louis, receive; the tonnage of the rice, wheat, or grain, to be reckoned at 20 cwt. nett per ton; that of other goods at the usual measurement (the act of God, the king's enemies, fire, and all and every other dangers and accidents of the seas, rivers, and navigation, of whatever nature and kind soever, during the said voyage, always excepted). The freight to be paid on unloading and right delivery of the cargo, as is customary in the port of London. Ninety running days are to be allowed the said merchant (if the ship is not sooner despatched) for loading the ship at Calcutta, discharging the cargo at Port Louis, and loading the cargo there; the said lay days to commence on the vessel being ready to receive cargo, the master giving notice in writing of the same at Calcutta, and to continue during the loading there; and from the time of her arrival at Port Louis, and being ready to discharge, till the final loading at that port, and to be discharged in the port of London with all possible despatch; and 20 days on demurrage over and above the said laying days, at 12*s.* per day. Penalty for non-performance of this agreement, 4,000*l.* The cargo to be brought to and taken from alongside at the expense and risk of the merchants. The necessary cash for the disbursements of the vessel at Calcutta, not exceeding 350*l.*, to be advanced by the charterer's agents; they taking the master's drafts on the owner for the same, at the regular current rate of exchange, and at three months' sight; and if the said bills be not regularly accepted and paid when due, the same to be deducted from the freight payable by this charterparty. The vessel to be disbursed at Port Louis by the chartering agents; sum not to exceed 300*l.*, free of commission; and the amount to be deducted from the freight at the final settlement at the port of London. Captain not to ship goods without consent. In the event of the ship being prevented, by damage or any other cause, reaching the Mauritius on or before the 1st day of January, 1831, the charterer or his agents shall be at liberty to employ the vessel for one or two voyages to Calcutta, at the rate of 2*l.* per ton of rice, or other goods, delivered at Mauritius. Fifty running days, to load and discharge, to be allowed on each voyage; it being understood that the charterer or his agents shall load the ship, as before agreed, either at the end of the first or second voyage, as the case may be. The freight on the intermediate voyages (if any) to be paid on delivery of the cargo, in cash, or by bills on London at usance, at the option of the master. The vessel to be addressed, both at Calcutta and Isle of France, to the agents of the charterer. In witness whereof, the said parties have hereunto set their hands and seals, at London, the 2d day of December, 1829.

Signed, sealed, and delivered, }
in the presence of
(Signed) E. FORSYTH.

(Signed) THOS. B. RANN, (L.S.)
D. THOMSON, (L.S.)

Stamp Duty on Charterparties.—The statute 55 Geo. 3. c. 184. enacts, that any charterparty, or any agreement or contract for the charter of any ship or vessel, or any memorandum, letter, or other writing, between the captain, master, or owner of any ship or vessel, and any other person, for or relating to the freight or conveyance of any money, goods, or effects, on board of such ship or vessel, shall be charged with a duty of 1*l.* 15*s.*

And when the same, together with any schedule, receipt, or other matter, put or indorsed thereon, or annexed thereto, shall contain 2,160 words or upwards, then for every

entire quantity of 1,080 words contained therein over and above the first 1,080 words, there shall be charged a further *progressive* duty of 1*l.* 5*s.*

CHAY OR CHOY ROOT, the roots of a small biennial, rarely triennial, plant, growing spontaneously in light, dry, sandy ground near the sea; and extensively cultivated, especially on the coast of Coromandel. The cultivated roots are very slender, and from 1 to 2 feet in length, with a few lateral fibres; but the wild are shorter, and supposed to yield one fourth part more of colouring matter, and of a better quality. The roots are employed to dye the durable reds for which the Indian cotton yarn and chintzes have been long famous, and which can only be equalled by the Turkey red.

Chay root forms a considerable article of export from Ceylon. Only a particular set of people are allowed to dig it. It is all bought up by government, who pay the diggers a fixed price of 75 or 80 rix-dollars a candy, and sell it for exportation at about 175 rix-dollars. — (*Bertolacci's Ceylon*, p. 270.)

This root has been imported into Europe, but with no success. Dr. Bancroft suspects it may be injured by the long voyage; but he adds, that it can produce no effect which may not be more cheaply produced from madder. It is a very bulky article, and is consequently burdened with a very heavy freight. — (*Permanent Colours*, vol. ii. pp. 282—303.)

CHECKS, CHEQUES, OR DRAFTS, are orders addressed to some person, generally a banker, directing him to pay the sum specified in the check to the person named in it, or bearer, on demand. The following is the usual form: —

£100.

London, 30th October, 1833.

Pay Mr. A. B. or bearer, One Hundred Pounds, on
account of

Messrs. Jones, Lloyd, and Co.

C. D.

In point of form, checks nearly resemble bills of exchange, except that they are *uniformly payable to bearer*, and should be drawn upon a regular banker, though this latter point is not essential. They are assignable by delivery only; and are payable instantly on presentment, without any days of grace being allowed. But by the custom of London, a banker has until 5 of the afternoon of the day on which a check is presented for payment, to return it; so that where a check was returned before 5, with a memorandum of "cancelled by mistake" written under it, it was held a refusal to pay. If a check upon a banker be lodged with another banker, a presentment by the latter at the clearing-house is sufficient. Checks are usually taken conditionally as cash; for unless an express stipulation be made to the contrary, if they be presented in due time and not paid, they are not a payment. It is difficult to define what is the due or reasonable time within which checks, notes, or bills, should be presented. A man, as Lord Ellenborough has observed, is not obliged to neglect all other business that he may immediately present them: nevertheless it is the safest plan to present them without any avoidable delay; and if received in the place where payable, they had better be presented that day, or next at furthest. If a check be not presented within a reasonable time, the party on whom it is drawn will be justified in refusing to pay it; and the holder will lose his recourse upon the drawer. Checks drawn on bankers residing 10 miles or more from the place where they are drawn, must be on a stamp of the same value as a bill of exchange of an equal amount; but checks drawn on a banker, acting as such within 10 miles of the place where they are issued, may be on plain paper. — (*Chitty on Commercial Law*, vol. iii. p. 591.; *Woolrych on Commercial Law*, c. 3. § 2., &c.)

CHEESE (Ger. *Käse*; Du. *Kaas*; Fr. *Fromage*; It. *Formaggio*, *Cacio*; Sp. *Queso*; Rus. *Sur*; Lat. *Caseus*), the curd of the milk separated from the whey, and pressed or hardened. It has been used as an article of food from the earliest ages: vast quantities of it are consumed in Great Britain, and in most countries of Europe.

There is an immense variety of cheeses, the qualities of which depend principally on the richness and flavour of the milk of which they are made, and partly on the way in which they are prepared. England is particularly celebrated for the abundance and excellence of its cheese. Cheshire and Gloucestershire are, in this respect, two of its most famous counties; the cheese produced in the former has been estimated at 11,500 tons a year. There are two kinds of Gloucester cheese, double and single; the first is made of the milk and cream, the latter of the milk deprived of about half the cream. They are of various sizes, from 20 to 70 and even 80 lbs.; but they generally run from 50 to 60 lbs. A great deal of cheese is also made in that part of Shropshire which borders upon Cheshire, and in North Wiltshire. The former goes under the name of Cheshire cheese: the latter was, till lately, called Gloucestershire cheese; now it receives its appellation from the county where it is made. A strong cheese, somewhat resembling Parmesan, is made at Cheddar in Somersetshire. The celebrated rich cheese,

called Stilton, is made in Leicestershire, principally in the villages round Melton Mowbray. It is not reckoned sufficiently mellow for cutting unless it be two years old; and is not saleable unless it be decayed, blue, and moist. A rich cheese is also made at Leigh, in Lancashire. The other cheeses made in England, which have acquired a peculiar name, either from the quantity made, or from the quality, are the Derbyshire, Cottenham, and Southam cheeses. The two last are new milk cheeses, of a peculiarly fine flavour: the places where they are made are in Cambridgeshire. Bath and York are remarkable for their cream cheeses. The county of Warwick, and Banbury in Oxfordshire, are also remarkable for cheeses; the former for the quantity made in it, about 20,000 tons being annually sent to London, besides a very large supply to Birmingham. Banbury cheese is distinguished for its richness.

Scotland is not celebrated for its cheese: the best is called Dunlop cheese, from a parish in Ayrshire, where it was originally manufactured. Dunlop cheeses generally weigh from 20 to 60 lbs. each; and are, in all respects, similar to those of Derbyshire, except that the latter are smaller.

Turmeric, marigolds, hawthorn buds, &c. were formerly used to heighten and improve the colour of cheese; but annatto (which see) is decidedly the best ingredient that can be employed for that purpose, and is at present used in Cheshire and Gloucestershire to the exclusion of every thing else. An ounce of genuine annatto will colour a hundred weight of cheese.

Large quantities of very good cheese are produced in Holland. In the manufacture of Gouda cheese, which is reckoned the best made in Holland, muriatic acid is used in curdling the milk instead of rennet. This renders it pungent, and preserves it from mites.

Parmesan cheese, so called from Parma in Italy, where it is manufactured, is merely a *skim-milk* cheese, which owes its rich flavour to the fine herbage of the meadows along the Po, where the cows feed. The best Parmesan cheese is kept for 3 or 4 years, and none is ever carried to market till it be at least 6 months old.

Swiss cheese, particularly that denominated Gruyère, from the bailiwick of that name in the canton of Fribourg, is very celebrated. Gruyère cheeses are made of skimmed or partially skimmed milk, and are flavoured with herbs. They generally weigh from 40 to 60 lbs. each, and are packed for exportation in casks containing 10 cheeses each.

According to Mr. Marshall, the average yearly produce of cheese from the milk of a cow, in England, is from 3 to 4 cwt., or more than double the weight of the butter.

For further details, see *Loudon's Ency. of Agriculture*; art. *Dairy in Supp. to Ency. Brit.*; *Stevenson's art. on England*, in the *Edinburgh Ency.*, &c.

The imports of cheese, in 1831, amounted to 134,459 cwt., almost the whole of which came from the Netherlands. The quantity re-exported was but inconsiderable. The duty of 10s. 6d. a cwt. on imported cheese produced, in 1823, 69,049l. 2s. 8d.; showing that the quantity entered for home consumption amounted to about 132,000 cwt.

The contract price of the cheese furnished to Greenwich Hospital, in the undermentioned years, has been as follows:—

Years.	Prices per lb.	Years.	Prices per lb.	Years.	Prices per lb.	Years.	Prices per lb.
	<i>d.</i>		<i>d.</i>		<i>d.</i>		<i>d.</i>
1730	3½	1800	6½	1814	8½	1824	4½
1740	3½	1805	7½	1815	8	1825	5½
1750	3½	1806	7½	1816	6½	1826	6½
1760	3½	1807	7½	1817	5½	1827	5½
1770	3½	1808	7½	1818	6	1828	5½
1775	3½	1809	8	1819	8	1829	5
1780	3½	1810	8½	1820	7	1830	4
1785	3½	1811	8½	1821	5	1831	4½
1790	4	1812	8½	1822	5	1832	3½
1795	5½	1813	8½	1823	4	See art. PRICES.	

It is not possible to form any estimate of the value of the cheese annually consumed in Great Britain. Dr. Colquhoun states that the butter and cheese consumed in the United Kingdom must be worth at least 5,000,000l. a year, exclusive of the milk of which they are made; but he assigns no grounds for this statement; which we are inclined to think is very greatly exaggerated. — (See BUTTER.)

CHERRIES, the fruit of a tree (*Prunus Cerasus* Lin.) too well known to require any description. They derive their name from Cerasus, a city of Pontus, whence the tree was brought by Lucullus, about half a century before the Christian era. It soon after spread into most parts of Europe, and is supposed to have been carried to Britain about a century after it came to Rome. The principal supplies of cherries for the London market are brought from the cherry orchards in Kent and Herts. The wood of the cherry is close, takes a fine polish, and is not liable to split. — (*Rees's Cyclopædia*; *Loudon's Ency. of Agric.*, &c.)

CHESNUT, a forest tree (*Fagus castanea*) growing abundantly in most parts of the southern countries of Europe. It was at one time very common in England; and is still frequently met with. It is long lived; grows to an immense size; and is very ornamental. The wood is hard and compact; when young, it is tough and flexible; but when old, it is brittle, and often shaky. The chesnut contains only a very small proportion of sap-wood; and hence the wood of young trees is found to be superior to even the oak in durability. It is doubtful whether the roof of Westminster Hall be of oak or chesnut; the two woods being, when old, very like each other, and having been formerly used almost indifferently in the construction of buildings. A good deal of chesnut has been planted within the last thirty years. — (*Tredgold's Principles of Carpentry.*)

CHESNUTS (Fr. *Châtaignes*; Ger. *Kastanien*; It. *Castagne*; Sp. *Castanas*), the fruit of the chesnut tree. Chesnuts grow in this country, but are very inferior both in size and perfection to those imported from the south of Europe. In some parts of the Continent they are frequently used as a substitute for bread, and form a large proportion of the food of the inhabitants. This is particularly the case in the Limousin, in Corsica, and in several districts of Spain and Italy. The inhabitants of the Limousin are said to prepare them in a peculiar manner, which deprives them of their astringent and bitter properties. Chesnuts imported from Spain and Italy are frequently kiln-dried, to prevent their germination on the passage. In this country they are principally served up roasted at desserts.

During the 3 years ending with 1831, the entries of foreign chesnuts for home consumption averaged 20,948 bushels a year. The duty of 2s. a bushel produced, in 1832, 2,321l. 12s. 10d. nett, showing that the consumption must have amounted to 23,216 bushels.

CHETWERT, a measure of corn in Russia, equal to $51\frac{19}{20}$ Winchester bushels, so that 100 chetwerts = $74\frac{1}{2}$ Winchester quarters.

CHILLIES (Hind. *Gas Murrige*; Javan. *Lombok*; Malay, *Chabai*), the pods or fruit of the *Capsicum annum*, or Guinea pepper. This is one of the hardiest and most productive plants found in tropical climates; growing luxuriantly in almost all dry soils, however indifferent. In the wild state, the pods are small, and so pungent and acrid as to blister the tongue; but when raised on rich soils, they are large, and comparatively mild. The plant is said to be a native of both Indies. It is very extensively cultivated; and, with the exception of salt, is far more extensively used than any other condiment. In tropical countries, the pods are frequently made use of when unripe and green: when ripe, they become of a deep red colour; and in this state they are exported dry and entire, or reduced to powder — that is, to *Cayenne pepper*; which, when genuine, consists wholly of the ground pods of the *capsicum*. — (See **PEPPER**.)

CHINA ROOT (Ger. *Chinawurzel*; Du. *Chinawortel*; Fr. *Squine*, *Esquine*; Sp. *Raiz China*, *Coccolmea*; Arab. *Rhubsinie*), the root of a species of climber (*Smilax China* Lin.). It comes from the West Indies as well as from China; but that from the latter is best. It is oblong and thick-jointed, full of irregular knobs, of a reddish brown colour on the outside, and a pale red within; while new, it will snap short, and look glittering within; if old, the dust flies from it when broken, and it is light and kecky. It should be chosen large, sound, heavy, and of a pale red colour internally. It is of no value if the worm be in it. — (*Milburn's Orient. Commerce.*)

CHINA WARE. See **PORCELAIN**.

CHINTS or **CHINTZ** (Fr. *Indiennes*; Ger. *Zitze*; It. *Indiane*; Rus. *Siz*; Sp. *Chites*, *Zaraza*), fine printed calico, first manufactured in the East Indies, but now largely manufactured in Europe, particularly in Great Britain. — (See **CALICO**.)

CHIP HATS. See **HATS**.

CHOCOLATE (Du. *Chocolade*; Fr. *Chocolat*; Ger. *Schokolade*; It. *Ciocolata*; Por. *Chocolate*; Rus. *Schokolad*; Sp. *Chocolate*), a kind of cake or confection, prepared principally from the cacao nut. The nuts are first roasted like coffee; and being next reduced to powder and mixed with water, the paste is put into tin moulds of the desired shape, in which it speedily hardens, being, when taken out and wrapped in paper, fit for the market. Besides cacao nut, the Spaniards use vanilla, sugar, maize, &c. in the preparation of chocolate. This article, which is celebrated for its nutritious qualities, is but little used in Great Britain; a circumstance that seems to be principally owing to the very heavy duties with which it has been loaded. The importation of chocolate used formerly to be prohibited; and though this prohibition no longer exists, yet, as the duties on it are proportionally much heavier than upon cacao, we manufacture at home almost all that is required for our consumption. British chocolate is said to be very largely adulterated with flour and Castile soap. — (See *Edward's West Indies*, vol. ii. p. 364. ed. 1819.; and the art. **CACAO**.) The quantity of chocolate brought from abroad, entered for home consumption in the United Kingdom, in 1830, only amounted to 1,324½ lbs., producing 160l. of revenue.

“Alike easy to convey and employ as an aliment, it contains a large quantity of nutri-

Exports.—An Account of the Quantities of the principal Articles exported from Norway during each of the Three Years ending with 1831.

Articles.	1829.		1830.		1831.	
	Norwegian Weight and Measure.	English Weight and Measure.	Norwegian Weight and Measure.	English Weight and Measure.	Norwegian Weight and Measure.	English Weight and Measure.
Anchovies (pickled sprats) } -	7,390 kegs	-	6,172 kegs	-	9,413 kegs	-
Oak bark - - -	-	-	6,876 sk. lbs.	1,078 15 tons	12,320 sk. lbs.	1,931 77 tons
Bones - - -	820,916 lbs.	402 25 tons	1,097,755	537 89	955,742	468 31
Bottles - - -	161,320 bot.	-	144,028 bot.	-	544,987 bot.	-
Smalts - - -	208,418 lbs.	102 12	257,340 lbs.	126 09	183,700 lbs.	90 01
Chromate of lead -	578,658	283 53	538,608	263 91	594,506	291 30
Lobsters - - -	1,034,905 lbs.	-	1,196,904 lob.	-	872,944 lob.	-
Dried fish - - -	44,417,712 lbs.	21,764 67	43,447,887 lbs.	21,289 46	25,448,895 lb.	12,469 95
Salted fish - - -	397,846 tond.	38,059 bar.	313,993 tnd.	300,218 bar.	469,659 tnd.	449,051 15 bar.
Horns - - -	26,198 lbs.	12 83 tons	52,391 lbs.	25 67 tons	39,858 lbs.	19 41 tons
Iron - - -	6,458,192	3,164 51	6,123,037	3,000 28	5,135,677	2,516 48
Rags - - -	6,686	3 27	14,238	6 97	8,640	4 23
Copper - - -	610,925	299	751,825	368 39	524,894	257 20
Caraway seed - -	1,605	0 78645	1,518	0 74332	1,535	0 75215
Fish roes - - -	17,029 topd.	16,282 bar.	22,677 tnd.	21,682 bar.	17,011 tnd.	16,264 bar.
Buck and goat skins - - -	84,101 lbs.	41 20 tons	113,847 lbs.	55 78 tons	114,951 lbs.	56 32 tons
Rock moss - - -	357,515	175 17	109,803	53 80 tons	91,812	44 98
Tar - - -	1,257 tond.	1,201 bar.	1,017 tnd.	972 bar.	604 tnd.	577 50 bar.
Train oil - - -	21,806	20,849	20,476	19,577	18,708	17,887
Wood, timber and deals - -	183,802	-	194,615	-	172,979	-
Zaffre - - -	woodlaster 33,860 lbs.	360,251 99 tons	woodlaster no return	581,445 4 tns.	woodlaster 610 lbs.	339,038 84 tons

Trade with England.—According to the official accounts rendered by the British Custom-house, there were imported from Norway, in 1831, 48,151 cwt. oak bark, 377 tons iron, 18,219 goat skins, 206,840 lbs. smalts, 118 cwt. tallow, 8,439 great hundreds batten and batten ends, 10,457 great do. deal and deal ends, 4,826 masts, &c. under 12 inches diameter, and 25,527 loads of timber, exclusive of about 1,000,000 lobsters, of which no account is kept. During the same year we exported to Norway 535,491 lbs. coffee, 7,765 lbs. indigo, 8,189 lbs. pepper, 4,981 lbs. pimento, 4,585 gallons rum, 3,169 cwt. muscovado sugar, 366,024 lbs. tobacco, 83,566 lbs. cotton wool, 3,774 tons coal, 434,744 yards cotton cloth, earthenware of the value of 3,402*l.*, cutlery of the value of 2,648*l.*, 92,150 bushels of salt, soap and candles of the value of 2,958*l.*, woollen manufactures of the value of about 13,000*l.*, and some minor articles.—(*Parl. Paper*, No. 560. Sess. 1833.)

Nothing would do so much to extend our trade with Norway, and not with it only, but with the whole north of Europe, as the repeal of the discriminating duty on Norwegian and Baltic timber. And, as this measure would be, in other respects, highly advantageous, it is to be hoped that its adoption may not be long deferred.

Customs Duties.—As previously remarked, these, when compared with the Swedish duties—(see GOTTENBURGH), are moderate. They amounted, in 1831, inwards, to 161,840*l.* 5*s.* 3*d.*; outwards, to 47,381*l.* 8*s.* 3*d.*; making together, 209,221*l.* 13*s.* 6*d.* To these have to be added 27,436*l.* 19*s.* 5*d.* received on account of tonnage duties, lights, &c.

Customs Regulations.—Within 24 hours after a vessel has got to her moorings, the master should deliver to the collector his general report as to ship and cargo, or present the requisite documents for having such report made out with the assistance of a ship broker, whose services masters of foreign vessels cannot entirely dispense with. On making this general report, the measuring bill is to be exhibited, and payment of the tonnage and other dues inward is to be made. If the ship have not been previously measured in Norway, and is, consequently, not provided with a Norwegian measuring bill, she is to be measured, to ascertain her burden in Norwegian commercial lasts, for the calculation of the tonnage duty.

The general report having been made, the Custom-house officers in charge of the vessel are furnished with the books for delivery, and the discharge of the cargo commences under their inspection; and the consignees may make their special reports on their responsibility and signature. If they are without precise information as to the contents of any or all of the packages or bales to their address, these bales or packages may, at their request, be opened in the presence of the officers before report is made. If a consignee omits availing himself of this permission, his pretending thereafter that more or other goods than he had ordered, or been advised of, have been sent to his address, will not be attended to. In the reports or entries is to be stated, whether it is intended to pay the duties forthwith, whether the goods are intended for exportation, or whether they are to be landed for home consumption.

Prior to commencing loading outwards, the master is to give verbal notice of his intention at the Custom-house. If he have no Norwegian measuring bill, the vessel is to be measured. This being done, the shipper or shippers of the outward bound cargo are each of them to make their special entries as to the quality, weight, and measure of the goods they mean to load. A copy of such entries is to be deposited at the Custom-house, and the loading commences under the control of the officers. This applies to all mixed cargoes; but if the outward bound cargo consist exclusively of wood, the shipper or shippers are only to notify that they intend loading wood, without specifying quantity, measure, &c., as the export duty on wood is charged according to the burden of the vessel. When the cargo clear outwards, he produces the proper documents for showing the burden of his vessel, and to what port she belongs, and he is then, on proper application being made, provided with a pilot, who takes his vessel to sea.

Warehousing.—In Norway, goods brought from abroad may be bonded or warehoused, with a view to their being again exported at some future period. Goods entered for home consumption may also be bonded for a certain period, in order to facilitate the payment of the duties.

The former is called "*transit oplog*," that is, depositing or warehousing goods for exportation, subject to transit duties only. The latter is called "*credit oplog*," that is, warehousing or bonding on credit.

1. **Transit Oplog.**—Under this system, goods from abroad may be warehoused for exportation free of import duty, paying on exportation a transit duty, which, in most cases, is 1-10th of what they would pay if entered for home consumption. If the goods are deposited in the Custom-house warehouses, they lie free of rent or dues during 14 days, and if in private warehouses, under the key and seal of the customs, during 6 months. If they remain long, viz. beyond 14 days in the one, and beyond 6 months in the other case, they pay rent or dues equal to 1-8th of the transit duty per month; which, after the lapse of 3 months, as regards goods in the Custom-house warehouses, is increased to 1-4th of the transit duty per month.

2. **Credit Oplog.**—This system allows most goods imported from abroad to be placed in the owner's or importer's own warehouses, under his own lock, free of duty, for a given time, on his reporting to the customs, every 3 months, how much he has sold, otherwise consumed, or exported, and then paying the duty on such amount; the Custom-house officers, who are bound quarterly to examine the goods, convincing themselves, by ocular demonstration, that no more is missing than the quantity reported to have been taken away.

This credit on the duties in no case to exceed 2 years from the time the goods were imported.

By way of security for payment of the duties on which the credit is granted, government reserve to themselves—

1. Priority of mortgage on all the goods in question.

Priority, or first right, in the property, goods, and effects of every description belonging to the trader availing himself of this credit, in as far as such property is not previously legally mortgaged.

3. Liberty for the Custom-house officers, when and as often as they shall deem it expedient, between the stated quarterly inspection, to look over the stock on hand, with a view of ascertaining whether there remains sufficient value for the duties; and if they see reason to doubt this, full right, in default of other satisfactory security being offered, to seize the stock, and to sell the whole, or as much as shall cover the duties.

4. In case of death or failure of the party, an equal right to sell forthwith the whole of his stock at public auction, and to retain as much of the proceeds as shall cover the duties; and in case of deficiency, an established claim for the remainder on the estate of the deceased or bankrupt, as the case may be.

In charging the duties, no allowance is made for waste or damage in the warehouses.

The warehouse rent charged on goods bonded under the transit system, in the Custom-house warehouses, is as follows:

		s. d.
On a quarter of wheat, for the first 3 months	0	0 5538 per month.
Afterwards	0	0 1 1076 —
On a ton of raw sugar, for the first 3 months	0	0 11 5384 per month.
Afterwards	0	1 11 0769 —

Money, Weights, and Measures. — In Norway there are no gold coins. The principal silver coin, called a species dollar, is divided into 120 skillings. There are, also, half species, or 60 skillings pieces; 1-5th species, or 24 skillings pieces; 1-15th species, or 8 skillings pieces; and what is denominated skillingmynt, or small change — that is, 4 and 2 skillings pieces. The species dollar contains 390·58 Eng. grs. pure silver, and is, consequently, worth 4s. 6½d. sterling, the par of exchange being 4 species dollars 42 6-17 skill. = 1l. All Norway coins, except the small change, are alloyed with 1-7th copper, so that the species dollar weighs 448·38 Eng. grs., and its divisions in proportion. Small change coins are alloyed with three times their weight of copper. There are 1 and 2 skillings pieces of copper.

Weights and Measures, same as at COPENHAGEN; which see.

Table showing the Number of Ships, their Destination, and Tonnage in Norwegian Lasts and English Tons, that cleared out from Christiania; and also the Number of Ships, their Destination, and Tonnage, that cleared out from Norwegian Ports generally, Christiania included; during each of the Three Years ending with 1831.

Destination.	Sailed from Christiania.				Sailed from Norway.		
	Year.	Ships.	Lasts.	Tons.	Ships.	Lasts.	Tons.
Sweden - - -	1829	15	376	940	568	13,172	32,930
	1830	10	217	542	423	10,323	25,807
	1831	11	302	755	546	13,226	33,065
Denmark, Altona excepted - -	1829	117	1,899	4,747	2,062	24,442	61,105
	1830	126	2,216	5,540	1,968	24,396	60,990
	1831	155	2,678	6,695	2,096	26,817	67,042
Russia - - -	1829	-	-	-	-	-	-
	1830	-	-	-	-	-	-
	1831	1	17	42	117	4,537	11,342
Other Baltic ports - -	1829	2	44	110	133	6,638	16,595
	1830	2	60	150	222	11,827	29,567
	1831	8	302	755	240	6,092	15,230
Hamburgh, Altona, and Bremen -	1829	6	207	517	89	7,210	18,025
	1830	7	239	597	89	2,067	5,167
	1831	9	326	815	97	2,268	5,670
Great Britain and Ireland - -	1829	96	8,144	20,360	114	2,865	7,162
	1830	86	7,189	17,972	228	44,027	110,067
	1831	122	9,981	24,952	840	44,819	112,047
Holland, Hanover, and Olden- burg - - -	1829	1	60	150	970	53,735	134,337
	1830	5	381	952	982	43,595	108,977
	1831	5	349	872	1,030	50,170	125,425
France - - -	1829	127	8,825	22,062	823	32,024	82,560
	1830	145	9,683	24,207	579	35,706	89,265
	1831	101	6,685	16,712	569	35,120	87,800
Portugal and Spain - -	1829	-	-	-	423	25,855	64,637
	1830	-	-	-	86	3,674	9,185
	1831	-	-	-	81	3,189	7,972
Other Mediterranean ports - -	1829	1	91	227	63	3,015	7,537
	1830	-	-	-	65	4,307	10,767
	1831	-	-	-	90	6,357	15,892
Ports beyond Europe - -	1829	-	-	-	67	5,004	12,510
	1830	-	-	-	2	71	177
	1831	-	-	-	-	-	-

Shipping Charges. — The various charges of a public nature payable by a ship of about 300 tons burden, entering the port of Christiania with a mixed cargo on board, unloading there, taking on board another cargo, and clearing out, are as follow: —

	L.	s.	d.
1. Charges Inwards. — Pilotage from Farder, at the mouth of Christiania Bay, where all ships must take a pilot on board - - -	2	2	2
Bill of health, assuming that the crew, including the master, consists of 14 persons - - -	0	17	9
Tonnage dues and light money - - -	9	16	9
Brokers' fees - - -	1	5	4
	L. 14	2	0
2. Charges Outwards. — Pilotage - - -	0	9	2
Castle dues - - -	0	1	7
Muster roll of crew - - -	1	0	5
Pale or stake money - - -	0	3	2
Measuring bill - - -	2	4	5
Charity chest - - -	0	1	7
Tonnage dues and light money - - -	10	11	1
Higholm light - - -	0	0	9
Pilotage to Farder - - -	1	16	6
Brokers' fees - - -	1	18	11
	L. 18	6	11

N. B. — There is no difference between the charges on native ships in Norwegian ports, and privileged foreign ships, that is, the ships of countries having reciprocity treaties with Norway; nor in the duties on goods imported by native ships and such privileged foreign ships. Great Britain is a privileged country.

The shipping of Norway has declined considerably of late years; a proof, if any such were wanting, of the groundlessness of the clamours kept up in this country as to the supposed pernicious influence of reciprocity treaties on our shipping.

Banking. — There are no private banking establishments in Norway; but there is a public bank, having its principal office at Drontheim, with branches at Christiania, Bergen, and Christiansand. It was established by a compulsory assessment in 1816. Its capital consists of 2,000,000 species dollars, in transferable shares, divided amongst those who were forced to contribute to its formation. These shares are now at a premium of 30 per cent. Its managers are appointed by, and are accountable to, the Storting or Norwegian parliament. It issues notes for 100, 50, 10, and so low as 1 species dollar.

These notes should be payable in specie on demand; but they are at a discount of 35 per cent., and are paid by the bank at that rate. It discounts bills at 2 and 3 months date at 6 per cent. per annum; advances money on mortgage at 4 per cent.; and transacts the ordinary banking business of individuals. It does not allow interest on deposits. The dividend is, at present, from 6 2-3ds to 7 per cent.

Credit. — Goods are sold partly for ready money, and partly on credit, but principally the former.

Commission, &c. — The number of brokers in Christiania is limited to 4. Commission on the sale of goods, 2 per cent., or, *del credere* included, 3 per cent. Brokerage is fixed by law at 5-6ths per cent., which, in practice, is paid by the sellers.

Insurance. — All houses situated in Norwegian market towns must be insured in the General Insurance Company at Christiania, which is guaranteed by the state. The premium is moderate, being, on buildings situated in towns, 1-4th, and on those situated in the country, 1-3th per cent. Sometimes, however, when very destructive fires occur, it is raised.

Provisions, &c. — Christiania is not a favourable place for careening and repairing ships; but supplies of beef, bread, water, and other sea stores, may be had as cheap or cheaper than in any other port of Norway; but its distance from the sea is too great to allow of its being visited by ships desirous merely of victualing. — (We have derived these details from various sources, but principally from the able *Answers of the Consul at Christiania to the Circular Queries.*)

Timber. — A standard Christiania deal is 11 feet long, 1½ inch thick, and 9 inches broad; and 51-2 such deals make a load.

Freight of deals from Norway to England is calculated at the rate of single deals, the standard measure of which for Christiania and all the southern ports of Norway, except Dram (a small town on the Drammen, about 20 miles S.W. of Christiania), is 11 feet long, and 1½ inch in thickness. A single deal from Dram is reckoned 10 feet long and 1½ inch thick.

Battens. — Three battens make 2 deals, retaining their own length and thickness. Half deals are only counted as deal ends, if they run under 6 feet; but if they run 6 or 7 feet long, then 2 half deals are counted a deal, retaining their own thickness.

Ends of Deals. — Four ends of deals, although 5 feet long, make but a deal 11 feet long, retaining their thickness, which the owners and captains of ships think unreasonable; but as the freighters of ships seldom wish to have this assortment, which commonly run from 3 to 5 feet, and are taken on board as stowage, consequently for the advantage of the ship and not the freighter, the ship ought to bear the burden.

Ends of Battens, called Larwick Palings. — No less than 6 ought to be counted a single deal, 11 feet long and 1½ inch thick.

Pale-boards, when they have their proper length, are 7 feet long; 3 pale-boards are counted a single deal.

Staves for hogsheds take up much room; in consequence of which more than 10 cannot be computed a single deal.

The width of deal is never noticed in the calculation of freight: a good deal ought to run 9 inches within the sap, which not a twentieth part of a cargo does at present; but, though some may be above 9 inches wide, many are only 8, therefore one must make up for the other.

Timber, or *Hewn Goods*, cannot be exactly computed according to the content of the deal, because it cannot be stowed in a ship in the same manner as deals; the freight is, therefore, agreed for by the lump, or according to the number of deals which the vessel may have taken on board on a former occasion.

One hundred deals = 120.

A ton = 40 solid feet of timber, cut to a square.

One load of balk, or timber, = 30 solid feet.

Two loads of timber are reckoned for 150 deals.

The several bills of lading contain together an exact account of the cargo which the captain has received on board his ship, consequently binding him to deliver according to

their contents: when, therefore, the deals are mentioned as usual 9 and 10 feet, and 11 and 12 feet, he cannot insist on more freight than half of the length, according to its description.

One thousand Norway standard deals are reckoned equal to a keel of coal, which is 21 tons.

Bonapris pay duty as masts; capravens are above 12 and under 18 inches in circumference at the middle, and without bark. Clapboard is exported in whole pieces and unquartered. Deals from Germany pass as Norway deals; spruce deals are upwards of 20 feet in length; deals from Norway, above 7 feet long, are counted as whole deals; above 5 feet, and not above 7 feet in length, are accounted as half deals, and two of them pass as one whole deal.

The difference between the Christiania and Dram standard being nearly 1-11th part, the freights to Dram ought to be varied proportionally. It has sometimes happened that ships both for Christiania and Dram have been in company, and those for Christiania have got up loaded, and sailed, before the others for Dram have got over Dramstroom, which runs very strong down in the spring of the year. — (*Nordans' European Commerce*.)

CHUNAM, the name given in India to lime. The best, obtained by the calcination of shells, is employed in the composition of **BETEL** — (which see), to prevent, it is said, its injuring the stomach.

CIDER, or **CYDER** (Fr. *Cidre*; Ger. *Zider*, *Apfelwein*; It. *Cidro*; Rus. *Sidor*; Sp. *Sidra*), the juice of apples expressed and fermented. The produce of the duty on cider and perry (the expressed and fermented juice of pears) amounted, in 1828, to 37,220*l.*; which, as the duty was 10*s.* a barrel, shows that the quantity produced must have amounted to 74,440 barrels, exclusive of what might be clandestinely manufactured. The perry is supposed to have amounted to about a fourth part of this quantity. The duty was repealed in 1830. — (See **APPLES**.)

CIGARS. See **TOBACCO**.

CINNABAR (Ger. *Zinnober*; Du. *Cinaber*, *Vermilioen*; Fr. *Cinnabre*; It. *Cinabro*; Sp. *Cinabrio*; Rus. *Kinovar*; Lat. *Cinnabrium*).

1. *Native Cinnabar* — a mineral substance, red, heavy, and brilliant. It is found in various places, chiefly in quicksilver mines, being one of the ores of that metal. The cinnabar of the Philippine Islands is said to be of the highest colour; but that of Almaden, in Spain, is the richest. The best native cinnabar is of a high colour, brilliant, and free from earthy or stony matter.

2. *Artificial Cinnabar*. — "When two parts of mercury and one of sulphur are triturated together in a mortar, the mercury gradually disappears, and the whole assumes the form of a black powder, formerly called *Ethiops mineral*. When this mineral is heated red hot, it sublimes; and if a proper vessel be placed to receive it, a cake is obtained of a fine red colour. This cake was formerly called cinnabar; and, when reduced to a fine powder, is well known in commerce under the name of *vermilion*." — (*Thomson's Chemistry*.)

CINNAMON (Du. *Kaneel*; Fr. *Cannelle*; Ger. *Zimmet*, *Kanehl*; It. *Canella*; Lat. *Cinnamomum*, *Canella*; Por. *Canella*; Sp. *Canela*; Pers. and Hind. *Darchinie*; Arab. *Darsini*; Malay, *Kaimanis*; Greek, *Κινναμωμ*), the bark of the cinnamon tree (*Laurus cinnamomum*), a native of Ceylon, where it grows in great abundance; it is also found in Cochin China, but nowhere else. The cinnamon said to be found in China, Borneo, &c. is merely *Cassia lignea*. It is brought home in bags or bales weighing 92½ lbs. each; and, in stowing it, black pepper is mixed with the bales to preserve the cinnamon. The best cinnamon is thin and rather pliable: it ought to be about the substance of royal paper, or somewhat thicker; is of a light yellow colour, approaching nearly to that of Venetian gold; it is smooth and shining; fractures splintery; has an agreeable, warm, aromatic flavour, and a mild sweetish taste; when chewed, the pieces become soft, and seem to melt in the mouth; it is not so pungent but that it may be borne on the tongue without pain, and is not succeeded by any after taste. Whatever is hard, thick as a half-crown piece, dark-coloured or brown, or so hot that it cannot be borne, should be rejected. Particular care should be taken that it be not false packed, or mixed with cinnamon of an inferior sort. — (*Milburn's Orient. Comm.*; *Marshall's Essay*, quoted below.)

The cinnamon of Cochin China grows in the dry sandy districts lying N. W. of the town of Faifoe, between 15° and 16° N. lat. It is preferred in China to the cinnamon of Ceylon: the annual imports into Canton and other ports vary from 250,000 to 300,000 lbs. There are no fewer than 10 varieties of this species in the market. It is not cured, like that of Ceylon, by freeing it from the epidermis. — (*Crawford's Embassy to Siam*, &c. p. 475.)

Cinnamon Monopoly. — Down to the present year, the cultivation of cinnamon in Ceylon was restricted to a few gardens in the neighbourhood of Colombo; the production and sale of the article being wholly monopolised by government. Upon the transference of the island from the East India Company to the king's government, the former agreed to pay 60,000*l.* a year for 400,000 lbs. or 4,342½ bales of cinnamon; it being stipulated, that if the quantity collected exceeded this amount, the surplus was to be

burned! * But this agreement was afterwards broken off; and, for these some years past, the cinnamon has been sent to England by government, and sold on its account at quarterly sales. The revenue derived by the Ceylon treasury from the cinnamon monopoly, in 1831, is said to have amounted to 106,434*l.* 11*s.* 11*d.*; but it is not said whether this is the nett or gross revenue, that is, whether it be exclusive or inclusive of the expenses attending its management. — (*Ceylon Almanac for 1833*, p. 82.) As the monopoly could not be enforced, except by confining the culture of cinnamon to certain districts, it necessarily led to the most oppressive interferences with the rights of individuals, to the creation of numberless imaginary offences, and the multiplication of punishments, forming a heavy drawback upon the prosperity of the island. We are, therefore, glad to have to state that it has been at length abandoned; and that we are no longer liable to the charge of upholding, without improving, the worst part of the Dutch policy; but have restored to the natives their right to cultivate cinnamon any where and in any way they think fit. We subjoin a copy of the advertisement issued by the Ceylon government in reference to this important subject.

Notice is hereby given, that in direct pursuance of instructions received from the secretary of state, from and after the 10th of July next, the general export of cinnamon from the ports of Colombo and Point de Galle exclusively, in the island of Ceylon, will be allowed, on payment of an export duty of 3*s.* per pound, without distinction of quality.

From the same period, all restrictions and prohibitions against the cultivation, possession, or sale of cinnamon by private individuals will cease; and such quantities of cinnamon as government now has in its possession, or may hereafter be obliged to receive in payment of rent, or from the government plantations (until they can otherwise be disposed of), will be sold at periodical sales, subject always to the payment of the said export duty, and under conditions as to the completion of the purchase, and the actual payment of the purchase money in cash or government bills, on delivery of the cinnamon, similar to those heretofore stipulated at the sales held in London, and which will be fully notified and explained hereafter.

No collections will, for the future, be made in the forests on account of government.

The first sale will be held on the 10th day of July next, at the office of the commissioner of revenue; when 1,000 bales of cinnamon will be put up to sale in lots at the undermentioned prices, and will be sold to the highest bidder above the reserved price.

1st sort, per lb.	s.	d.
2d —	3	6
3d —	2	0
	0	9

The proportion of each sort to be put up will be notified hereafter.

The stock of cinnamon in the hands of the agent in London, in September, 1832, and which was to be sold at the 4 usual quarterly sales, in October, 1832, and January, April, and July, 1833, amounted to 4,688 bales; two consignments, amounting to 826 bales, have since been sent to England, viz. 500 bales in July, 1832; 326 bales in October, 1832; since which no shipments have been made, and none will be made hereafter.

The sales for the 2 years ending with that of July, 1832, somewhat exceeded 5,500 bales per annum.

Chief Secretary's office, Colombo, March 9. 1833.

Duties on Cinnamon. — Nothing can be more satisfactory than this document, in so far as the free culture of cinnamon is concerned; but it is deeply to be regretted, that the abolition of the old monopoly system should be accompanied by the imposition of the exorbitant duty of 3*s.* per lb. on all cinnamon exported, without distinction of quality. Its natural cost does not, we believe, exceed 6*d.* or 8*d.* per lb.; but taking it at 1*s.*, the duty is no less than 300 per cent. ! So enormous a tax, by confining the export of cinnamon within the narrowest limits, will go far to deprive the island of the advantages it would otherwise derive from the repeal of the monopoly, and will be, in all respects, most injurious. We have heard, that it is contended, in vindication of this oppressive tax, that Ceylon having a natural monopoly of cinnamon, it is sound policy to burden it with the highest duty it will bear; as the largest revenue is thus obtained at the least expense to the island. But in addition to the cinnamon produced in Cochin China, and which it is more than probable will speedily find its way to the European markets, the extent to which cassia lignea is substituted for cinnamon, shows that the monopoly possessed by Ceylon is of very trifling importance. But though it were otherwise, though cassia lignea did not exist, and cinnamon were to be found no where but in Ceylon, we should not the less object to so exorbitant an export duty. So long as it is maintained, it will confine within the narrowest limits, what might otherwise become a most important branch of industry, and a copious source of wealth to the island. According to the crown commissioners, the average quantity and value of the different sorts of cinnamon annually sold of late years has been, —

Sorts of Cinnamon.		Quantity.	Rate.		Amount.	
		<i>L<i>bs.</i></i>	<i>s.</i>	<i>d.</i>	<i>£</i>	<i>s.</i>
First sort	- - -	90,000	7	2½	32,842	15
Second sort	- - -	230,000	5	10½	67,562	10
Third sort	- - -	180,000	4	3½	38,437	10
All sorts	- - -	500,000	-	-	138,841	15

* See an article by H. Marshall, Esq., staff surgeon to the forces in Ceylon, in *Thomson's Annals of Philosophy*, vol. x. p. 356.

It is not at all probable that the exports will materially increase under the new system; but had the duty varied from about 6*d.* per lb. on the best, to 3*d.* or 4*d.* on the inferior sorts, we have little doubt, now that the culture is free, that the exports would, at no very distant period, have amounted to some millions of pounds. It is the high price of cinnamon, — a price not caused by its scarcity or the difficulty of its production, but by the oppressive monopolies and duties to which it has been subjected, — that has made it be regarded as a luxury attainable only by the rich. There is no other spice that is so universally acceptable; and there is none, were it charged with a *reasonable duty*, that would be so sure to command an immense sale. We know, quite as well as the writer of an article on this subject in the Colombo Journal, that “the cook who employs 1 ounce of cinnamon to improve the flavour of his dishes, will not employ 4 ounces when the spice is a fourth of the price;” but we further know, what the journalist would seem to be ignorant of, that were its price reduced, as it might be, to a third of what it has hitherto cost, it would be used by ten or a dozen cooks, for every one who employs it at present. In fact, the entire consumption of cinnamon in Great Britain is under 20,000 lbs. a year!

Should the exports of cinnamon from Ceylon under the new plan amount to 500,000 lbs. a year, government will receive from it an annual revenue of 75,000*l.*; and supposing them to amount to 600,000 lbs., the revenue will be 90,000*l.* And to secure the immediate payment of this trifling sum, every ulterior consideration of profit and advantage has been sacrificed. It is, however, pretty clear, that this short-sighted rapacity will be, in the end, no less injurious to the revenue, than to the industry and trade of the island. Were cinnamon allowed to be exported for a few years under a low duty, or till such time as the taste for it was fully diffused throughout this and other countries, it would then be easy, by gradually raising the duty, to obtain from it, without materially checking the consumption, a *very large revenue*; at least 5 or 6 times more than it will ever produce under the present plan.

Suppose that we had had the power effectually to monopolise the inventions by which Sir Richard Arkwright and others have so prodigiously facilitated the spinning of cotton; what would have been thought of the policy of those who should have proposed laying a duty on exported cottons equivalent to the peculiar advantages we enjoyed in their production? Had this been done, we should have got a *monopoly value* for our exports of cotton; but instead of amounting, as at present, to 17,000,000*l.* a year, they would not, under such a plan, have amounted, to 170,000*l.*; and instead of affording subsistence for some 1,300,000 or 1,400,000 individuals, the cotton manufacture would not have supported 50,000! And yet this is the mischievous nostrum, — for it would be an abuse of terms to call it a principle, — on which we have proceeded to regulate the export of the staple product of Ceylon.

The following table shows the quantities of cinnamon retained for home consumption, the rates of duty, and the nett amount of the duties in each year, since 1810.

Years.	Quantities retained for Home Consumption in the United Kingdom.	Nett Amount of Duty received thereon.	Rates of Duty charged thereon.	Years.	Quantities retained for Home Consumption in the United Kingdom.	Nett Amount of Duty received thereon.	Rates of Duty charged thereon.
	<i>Lbs.</i>	<i>£ s. d.</i>	<i>Of the East Indies.</i>		<i>Lbs.</i>	<i>£ s. d.</i>	<i>Of the East Indies.</i>
1810	12,793	5,609 7 3	{ 2 <i>s.</i> per lb. and 2 <i>l.</i> 13 <i>s.</i> 4 <i>d.</i> per cent. ad valorem.	1820	10,618½	1,331 3 6	2 <i>s.</i> 6 <i>d.</i> per lb.
1811	8,748	3,715 16 7	do.	1821	12,002	1,503 18 2	do.
1812	13,416	4,081 10 1	do.	1822	14,507½	1,816 19 0	do.
			do.	1823	14,225	1,767 8 7	do.
			do.	1824	13,766½	1,723 16 4	do.
1813	Records destroyed -	-	{ (From April 15.) 2 <i>s.</i> 4½ <i>d.</i> per lb. and 3 <i>l.</i> 3 <i>s.</i> 4½ <i>d.</i> per cent. ad valorem.	1825	14,084½	1,766 0 2	do.
			{ (From April 10.) 2 <i>s.</i> 6 <i>d.</i> per lb.	1826	14,155½	1,782 14 9	do.
1814	9,565	8,977 3 11	do.	1827	14,451½	1,807 19 7	do.
1815	9,355	1,175 17 7	do.	1828	15,696½	1,773 16 9	do.
1816	9,863	1,235 14 1	do.	1829	29,730	1,342 8 4	{ (From June 21.) 6 <i>d.</i> per lb. from British posses- sions.
1817	10,689	1,324 0 9	do.	1830	Nil.*	709 5 0	do.
1818	11,381	1,424 18 11	do.	1831	23,172	583 17 6	do.
1819	13,077½	1,637 1 1	{ (From April 10.) 2 <i>s.</i> 6 <i>d.</i> per lb.	1832	15,271	495 0 10	do.

In the London market, cinnamon is divided into 3 sorts. The first is worth, at present (Sept. 1833), duty included, from 8*s.* 6*d.* to 10*s.* per lb.; the second, 6*s.* to 7*s.* 6*d.*; and the third from 5*s.* to 6*s.*

CINQUE PORTS. These are ancient trading towns, lying on the coast of Kent and Sussex, which were selected from their proximity to France, and early superiority in navigation, to assist in protecting the realm against invasion, and vested with certain privileges by royal charter.

“The ports so privileged, as we at present account them, are Dover, Sandwich, Romney, Hastings, Hythe, and the two ancient towns of Winchelsea and Rye; although

* The export having exceeded the quantity charged with duty within the year

the two latter places appear to have been originally only members. The services which they were appointed to perform were either honorary, viz. assisting at the coronation and sending members to parliament; or auxiliary to the defence of the realm, as furnishing a certain supply of vessels and seamen, on being summoned to that service by the king's writ.

"In process of time the Cinque Ports grew so powerful, and, by the possession of a warlike fleet, so audacious, that they made piratical excursions in defiance of all public faith; on some occasions they made war, and formed confederacies as separate independent states. It seems, however, that these irregularities were soon suppressed, when the government was strong, and sufficiently confident to exert its powers. So long as the mode of raising a navy by contributions from different towns continued, the Cinque Ports afforded an ample supply; but since that time their privileges have been preserved, but their separate or peculiar services dispensed with. Their charters are traced to the time of Edward the Confessor; they were confirmed by the Conqueror, and by subsequent monarchs. William the Conqueror, considering Dover Castle the key of England, gave the charge of the adjacent coast, with the shipping belonging to it, to the constable of Dover Castle, with the title of Warden of the Cinque Ports; an office resembling that of the Count of the Saxon coast (*Comes littoris Saxonici*) on the decline of the Roman power in this island. The lord warden has the authority of admiral in the Cinque Ports and its dependencies, with power to hold a court of admiralty; he has authority to hold courts both of law and equity; is the general returning officer of all the ports, — parliamentary writs being directed to him, on which he issues his precepts; and, in many respects, he was vested with powers similar to those possessed by the heads of counties palatine. At present the efficient authority, charge, or patronage, of the lord warden is not very great; the situation is, however, considered very honourable, and the salary is 3,000*l*. He has under him a lieutenant and some subordinate officers; and there are captains at Deal, Walmer, and Sandgate Castles, Archcliff Fort, and Moats Bulwark.

"There is an exclusive jurisdiction in the Cinque Ports (before the mayor and jurats of the ports), into which exclusive jurisdiction the king's ordinary writ does not run; that is, the court cannot direct their process immediately to the sheriff, as in other cases. In the Cinque Ports, the process is directed to the constable of Dover Castle, his deputy, or lieutenant. A writ of error lies from the mayor and jurats of each port to the lord warden of the Cinque Ports, in his court of Shepway, and from the court of Shepway to the King's Bench; a memorial of superiority reserved to the crown at the original creation of the franchise; and prerogative writs, as those of habeas corpus, prohibition, certiorari, and mandamus, may issue, for the same reason, to all these exempt jurisdictions, because the privilege that the king's writ runs not must be intended between party and party, and there can be no such privilege against the king." — (*Chitty's Commercial Law*, vol. ii. p. 12.)

CITRON (Ger. *Succade*; Da. *Sukkat*; It. *Confetti di cedro*; Sp. *Acitron verde*; Fr. *Citronat verd*), an agreeable fruit, resembling a lemon in colour, smell, and taste. The principal difference lies in the juice of the citron being somewhat less acid, and the yellow rind being somewhat hotter, and accompanied with a considerable bitterness. — (*Lewis's Mat. Med.*) It is imported, preserved and candied, from Madeira, of the finest quality.

CIVET (Ger. *Zibeth*; Du. *Civet*; Fr. *Civette*; It. *Zibetto*; Sp. *Algalia*), a perfume taken from the civet cat. It is brought from the Brazils, Guinea, and the interior of Africa. When genuine, it is worth 30*s*. or 40*s*. an ounce.

CLARET, one of the best French wines. See the articles **BORDEAUX** and **WINE**.

CLEARING, "among *London Bankers*, is a method adopted by them for exchanging the drafts on each other's houses, and settling the differences. Thus, at half-past 3 o'clock, a clerk from each banker attends at the clearing-house, where he brings all the drafts on the other bankers, which have been paid into his house that day, and deposits them in their proper drawers (a drawer being allotted to each banker); he then credits their accounts separately with the articles which they have against him, as found in the drawer. Balances are then struck from all the accounts, and the claims transferred from one to another, until they are so wound up and cancelled, that each clerk has only to settle with two or three others, and their balances are immediately paid.

"Such drafts as are paid into a banker's too late for clearing, are sent to the houses on which they are drawn, to be *marked*, which is understood as an engagement that they will be paid the next day." — (*Kelly's Cambist.*) — (For an account of the saving of money effected by this device, see *antè*, p. 65. The technical operations carried on at the clearing-house have been described by Mr. Gilbert, in his *Practical Treatise on Banking*, pp. 16—20.)

CLEARING-HOUSE, the place where the operation termed clearing is carried on.

CLOCK, CLOCKS (Ger. *Uhren*, *Grosse Uhren*, *Wiaunduhren*; Du. *Uuren*, *Uurwerken*, *Horologien*; Fr. *Horloges*; It. *Orologgi*, *Oriuoli*; Sp. *Relojos*; Rus. *Tschasiu*).

a kind of machine, put in motion by a gravitating body, and so constructed as to divide, measure, and indicate the successive portions of time with very great accuracy. Most clocks mark the hour by striking or chiming. It is a highly useful instrument, and is extensively employed for domestic and philosophical purposes. Clocks are made of an endless variety of materials and models, so as to suit the different uses to which they are to be applied, and the different tastes of their purchasers. Their price consequently varies from a few shillings to more than 100*l*. The Germans and Dutch are particularly celebrated for their skill in the manufacture of wooden clocks; while the English, French, and Genevese, especially the former, have carried the art of making metallic clocks, so as to keep time with the greatest precision, to a high degree of perfection.

The history of the invention, introduction, and successive improvements in the manufacture of clocks, has been carefully investigated by some very learned and industrious antiquaries — (see *Bechmann's Hist. of Inventions*, vol. i. pp. 419—462. Eng. ed.; and *Rees's Cyclopædia*); but, notwithstanding these researches, the subject is still involved in considerable obscurity. It seems, however, that the middle of the fourteenth century may be regarded as the epoch when clocks, having weights suspended as a moving power, and a regulator, began to be introduced. The period when, and the individual by whom, the pendulum was first applied to clockwork, have been subjects of much contention. Galileo and Huygens have disputed the honour of the discovery. “But whoever may have been the inventor, it is certain that the invention never flourished till it came into the hands of Huygens, who insists, that if ever Galileo thought of such a thing, he never brought it to any degree of perfection. The first pendulum clock made in England was in the year 1662, by one Fromantel, a Dutchman.” — (*Hutton's Math. Dictionary*.)

The clock manufacture is of considerable importance and value. It is carried on to a great extent in London.

The *ad valorem* duty of 25 per cent. on foreign clocks produced, in 1832, 6,023*l*. 8*s*. nett. It is principally derived from the wooden clocks brought from Holland and Germany.

Under the article *WATCHES*, the reader will find some statements as to the importation and exportation of clocks, as well as watches.

Clockmakers are obliged to engrave upon the dial-plate of all clocks made by them their name, and the place of their residence. No outward or inward box, case, or dial-plate of any clock or watch, with the maker's name engraved thereon, shall be exported without the movement or machinery being in or with such box or case, under forfeiture of double its value. — (3 & 4 *Will.* 4. cap. 52. § 104.) It is illegal to import, or to enter to be warehoused, any clock or watch impressed with any mark purporting to represent any legal British mark, or not having the name of some foreign maker visible on the frame, and also on the face, or not being in a complete state. — (§ 57.)

It is said, however, not to be an uncommon practice among the less reputable portion of the trade, to engrave their names and “London” on foreign clocks and watches, and to sell them to the public as English work. The fraud may be detected by referring to any respectable watchmaker.

By a Treasury order of the 4th of September, 1828, clocks and watches for private use, though not marked in the manner now specified, may be admitted on payment of the duty, on the parties making affidavit of their entire ignorance of the law in question.

Persons hired by, or in the employment of, clock and watch makers, who shall fraudulently embezzle, secrete, sell, &c. any metal, material, or precious stone, with which he may happen to be intrusted, shall, upon trial and conviction before a justice of the peace, forfeit 20*l*. for the first offence; and for the second, and every subsequent offence, he shall forfeit 40*l*.; and, in default of payment, is to be committed to the house of correction. — (27 *Geo.* 2. c. 7. § 1.) — (See *WATCH*.)

CLOTH. See *WOOL*, *LINEN*, &c.

CLOVER (Ger. *Klee*; Du. *Klaver*; Fr. *Trefle*, *Luzerne*; It. *Trifoglio*; Sp. *Trebol*; Rus. *Trilistnik*; Lat. *Trifolium*), a very important species of grass. Some of the species in cultivation are annual; others biennial or triennial; and others perennial. The seed used formerly to be principally imported from Holland; but that which is raised in this country is now said to be of a superior quality. — (*Loudon's Encyclopædia of Agriculture*.) Culture for seed is, however, very precarious, and of uncertain profit.

The entries of foreign clover seed for home consumption, at an average of the 3 years ending with 1831, were 99,046 cwt. a year. But for the high duty of 20*s*. a cwt., there can be little doubt that the importation would be much more considerable. The price of foreign clover seed in the London market, at present (September, 1833), varies, duty included, from 50*s*. to 66*s*. a cwt.

CLOVES (Ger. *Nägeln*, *Gewürznelken*; Du. *Kruidnagelen*; Fr. *Clous de girofle*, *Girofles*; It. *Chiovi di garofano*, *Garofani*, *Garaffoli*; Sp. *Clavos de especia*, *Clavillos*; Rus. *Gwosdika*; Arab. *Kerenful*; Malay, *Chankee*), the fruit, or rather cups of the unopened flowers, of the clove tree, or *Caryophyllus aromaticus*. The clove tree is a native of the Moluccas, where it was originally found; but plants have since been carried to Cayenne and other places, where they succeed tolerably well. Cloves are shaped like a nail; whence the name, from the French *clou*, nail. They are imported from the Dutch settlements; the best in chests, and an inferior kind in bags. The best variety of the Amboyna cloves is smaller and blacker than the other varieties, very scarce, and, as a mark of pre-eminence, is termed the Royal clove. Good cloves have a strong, fragrant, aromatic odour; and a hot, acrid, aromatic taste, which is very permanent.

They should be chosen large sized, perfect in all parts; the colour should be a dark brown, almost approaching to black; and, when handled, should leave an oily moisture upon the fingers. Good cloves are sometimes adulterated by mixing them with those from which oil has been drawn; but these are weaker than the rest, and of a paler colour; and whenever they look shrivelled, having lost the knob at the top, and are light and broken, with but little smell or taste, they should be rejected. As cloves readily absorb moisture, it is not uncommon, when a quantity is ordered, to keep them beside a vessel of water, by which means a considerable addition is made to their weight. — (*Thomson's Dispensatory; Milburn's Oriental Commerce.*)

Policy of the Dutch as to the Trade in Cloves. — From the expulsion of the English from Amboyna, in 1623, the Dutch have, a few short intervals only excepted, enjoyed the exclusive possession of the Moluccas, or Clove Islands. In their conduct as to the clove trade, they have exhibited a degree of short-sighted rapacity, which has been, we believe, seldom equalled even in the annals of monopoly. Their object has not been to encourage the growth and trade of cloves, but to confine both within the narrowest limits. They have preferred deriving a large profit from a stunted and petty trade, to a moderate profit from a trade that might have afforded employment for a very large amount of capital; and to prevent their narrow and selfish projects from being counteracted by the operations of the natives, they have subjected them to the most revolting tyranny. "That they might," says Mr. Crawford, "regulate and control production and price just as they thought proper, the clove trees were extirpated every where but in Amboyna, the seat of their power; and the surrounding princes were bribed, by annual stipends, to league with them for the destruction of their subjects' property and birthright. This plan was begun about the year 1551. The contracts are still in force, and an annual fleet visits the surrounding islands to suppress the growth of cloves, which, in their native country, spring up with a luxuriance which these measures of Satanic rigour, and of sacrilege towards bountiful nature, can scarce repress. By the plan on which the clove trade is now conducted, — a plan carried into effect through so much iniquity and bloodshed, — the country of spices is rendered a petty farm, of which the natural owners are reduced to the worst condition of predial slavery; and the great monopoliser and oppressor is that government, whose duty it should have been to insure freedom and afford protection. Human ingenuity could hardly devise a plan more destructive of industry, more hostile to the growth of public wealth, or injurious to morals, than this system framed in a barbarous age; and it reflects disgrace upon the character of a civilised people to persevere in it.

"It is curious to remark how the monopolisers, in carrying the details of this system into effect, at once impose upon the natives and deceive themselves. The nominal price paid to the natives is actually above the natural price of the commodity, but they are cheated in the details. The cultivator brings his produce to the public stores, where it is subjected at once to a deduction of one fifth for payment of the salaries of the civil and military officers. The price of the remainder is fixed at the rate of 9.6 Spanish dollars the picul: but before payment is made, another deduction of one fifth is made; one half of which is for the chiefs or *rajas*, and the other for the native *elders*, who are overseers of the forced culture. The real price, therefore, paid to the grower is 8 Spanish dollars per picul, or $3\frac{1}{4}d.$ per lb. avoirdupois, instead of $11\frac{52}{100}$ Spanish dollars per picul, or $4\frac{3}{4}d.$ per lb., which is pretended to be given.

"When cloves have been sold on the spot, the price usually exacted has been about 64 Spanish dollars the picul, or 8 times the price paid to the cultivator. The average price in Holland, previously to the war of the French revolution, may be taken at 6s. per lb., or $177\frac{78}{100}$ Spanish dollars per picul, being 2,122 per cent. advance on the real cost of the commodity in the place of its growth. When brought direct to England, they have cost at an average 3s. 8d. the lb., making $108\frac{64}{100}$ Spanish dollars per picul, an advance on the natural export price of 1,258 per cent." — (*Eastern Archipelago*, vol. iii. pp. 388—390.)

Duty on Cloves. — This was considerably reduced in 1819; and there has, in consequence, been a decided increase in the consumption of the article; though not nearly so great as it would have been, had it been supplied under a more liberal system. The cloves at present entered for home consumption in Great Britain, amount to about 80,000 lbs. a year, of which a part comes from Cayenne. But the cultivation of the clove in Cayenne depends entirely on the existence of the present system in the Moluccas. The superiority which the latter enjoy over every other place in the production of cloves is so very great, that were any thing like freedom given to those engaged in their culture, they would very speedily exclude every other from the market. It is not to be imagined, that so liberal and intelligent a government as that of Holland can much longer continue insensible to the disgrace of supporting a system like the present, and to the many advantages that would result from its abolition. Subjoined is

An Account of the Quantity of Cloves entered for Home Consumption each Year since 1810; of the Nett Amount of Duty received therefrom, and the Rates of Duty.

Years.	Quantities retained for Home Consumption in the United Kingdom.	Nett Amount of Duty received thereon.		Rates of Duty charged thereon.		
				Of the East Indies.	Of the British Possessions in America.	Of the Foreign Possessions in America.
	<i>Lbs.</i>	<i>£</i>	<i>s.</i> <i>d.</i>			
1810	35,584	10,197	19 10	{ 4s. 8d. per lb. and 2l. 13s. 4d. per cent. ad valorem.	2s. per lb.	4s. 8d. per lb.
1811	28,977	8,370	1 1	- do. -	- do. -	- do. -
1812	35,552	8,547	19 10	- do. -	- do. -	- do. -
1813	Records destroyed	-	-	{ From 15th of April 5s. 6d. per lb. and 3l. 3s. 4d. per cent. ad valorem.	2s. 4½d. per lb.	5s. 6½d. per lb.
1814	31,975	9,540	9 3	{ From 10th of April 5s. 7½d. per lb.	- do. -	- do. -
1815	50,462	5,708	3 9	- do. -	- do. -	{ 3l. 13s. 4d. per cent. ad valorem, equal to about 1s. 6d. per lb.
1816	16,470	1,867	6 10	- do. -	- do. -	- do. -
1817	73,973	6,390	13 6	- do. -	- do. -	- do. -
1818	18,281	1,777	5 3	- do. -	- do. -	- do. -
1819	34,254½	3,354	4 7	From 5th of July 2s. 4½d.	2s. per lb.	3s. per lb.
1820	36,554½	3,657	0 5	- do. -	- do. -	- do. -
1821	32,933	3,285	9 2	- do. -	- do. -	- do. -
1822	44,765½	5,026	16 8	- do. -	- do. -	- do. -
1823	57,780½	5,747	14 4	- do. -	- do. -	- do. -
1824	60,32½	6,035	10 0	- do. -	- do. -	- do. -
1825	43,261	4,543	9 10	- do. -	- do. -	- do. -
				Of British Possessions.	Of Foreign Possessions.	
1826	52,701½	5,279	4 9	- 2s. per lb.	-	3s. per lb.
1827	85,990½	8,602	1 9	- do. -	-	- do. -
1828	61,216½	6,148	19 2	- do. -	-	- do. -
1829	48,637½	4,875	13 2	- do. -	-	- do. -
1830	60,111	6,061	9 7	- do. -	-	- do. -
1831	83,885	8,379	8 2	- do. -	-	- do. -
1832	82,672	8,169	6 9	- do. -	-	- do. -

The price of cloves, exclusive of the duty, in the London market, is, at present (October, 1833), as follows:—

Amboyna, Bencoolen, &c. - 1s. 2d. to 1s. 6d. per lb. | Bourbon, Cayenne, &c. - 1s. 2d. to 1s. 3d. per lb.

CLOVES, OIL OF, is procured from cloves by distillation. When new, it is of a pale reddish brown colour, which becomes darker by age. It is extremely hot and fiery, and sinks in water. The kind generally imported from India contains nearly half its weight of an insipid expressed oil, which is discovered by dropping a little into spirits of wine; and on shaking it, the genuine oil mixes with the spirit, and the insipid separating, the fraud is discovered. — (*Milburn.*)

COACHES, vehicles for commodious travelling. They have sometimes two, and sometimes four wheels. The body of the coach is generally suspended, by means of springs, upon the framework to which the wheels are attached. They are usually drawn by horses, but recently have been impelled by steam. The forms and varieties of coaches are almost innumerable.

1. *Historical Notice.* — Beckmann has investigated the early history of coaches with his usual care and learning. It is certain that a species of coaches were used at Rome; but whether they were hung on springs, like those now made use of, is not certain. After the subversion of the Roman power, horseback was almost the only mode of travelling. About the end of the fifteenth century, however, covered carriages began to be employed by persons of distinction on great occasions. In 1550, there were at Paris only three coaches: one of which belonged to the queen; another to the celebrated Diana of Poitiers; and the third to a corpulent, unwieldy nobleman, René de Laval, lord of Bois Dauphin. Coaches were seen, for the first time, in Spain, in 1546. They began to be used in England about 1580; and were in common use among the nobility in the beginning of the seventeenth century. — (*Hist. of Invent.* vol. i. pp. 111. 127. Eng. trans.)

2. *Manufacture of Carriages.* — This is a department of considerable value and importance. The best built and handsomest carriages are made in London, where only the trade of a coach currier is carried on; but the carriages made at Edinburgh, and some other places, are also very superior. Down to 1825, a duty was laid on all carriages made for sale; and it appears from the following account, that, in 1812, 1,531 four-wheeled carriages, 1,700 two-wheeled ditto, and 105 taxed carts (small carriages without springs), were made for sale.

3. *Duties on Carriages.* — These duties have been long imposed, and have fluctuated considerably at different periods. The following table shows the number of four-wheeled and other carriages (exclusive of hackney coaches) charged with duties in the

Rates of Duty on Carriages.—On those having —

Rate.			Rate.			Rate.		
	L.	s. d.		L.	s. d.		L.	s. d.
Four wheels.						Carriages drawn by 1 horse		
Persons keeping 1	6	0 0	Persons keeping 6	8	4 0	Carriages used by common carriers		4 10 0
— 2	6	10 0	— 7	8	10 0	Two wheels.		
— 3	7	0 0	— 8	8	16 0	Drawn by 1 horse		5 5 0
— 4	7	10 0	9 and upwards	9	1 6	Drawn by 2 or more		4 10 0
— 5	7	17 6				Additional bodies		1 11 6
Additional bodies						Described in act 2 & 3 Will. 4. cap. 32. No. 1.		
Carriages let to hire						charged		1 10 0
Post chaises						Ditto, ditto, No. II., common stage carts		1 10 0
Carriages with wheels of less diameter than 30 inches, drawn by ponies or mules not exceeding 13 hands						Let out to hire		5 5 0
						Carriages used by common carriers		1 5 0

4. *Hackney Coaches* are coaches stationed in the streets or other public places, and bound to carry such persons as require their services, for certain rates of hire according to the distances travelled. They have generally been licensed by authority, and subjected to certain regulations, intended to prevent strangers and others using them from fraud and imposition. It may be doubted, however, whether these regulations have had any good effect; and whether the public would not be as well accommodated, at least in all large towns, by throwing the business open, and trusting to competition to rectify abuses. As respects London, nothing can be said in favour of its hackney coach establishment. Speaking generally, the coaches are the dirtiest, most disagreeable vehicles that can well be imagined, and the horses and drivers are but little superior; forming a striking contrast to the elegance and commodiousness of the private carriages, the excellence of the horses, and the neatness of the servants.

Hackney coaches were first established in London in 1625; but they were not then stationed in the streets, but at the principal inns. In the reign of Charles II. their number was considerable. Commissioners for licensing and superintending hackney coaches were established by the act 9 Ann. c. 23.; and successive acts have been passed, specifying the number of coaches that might be licensed, the duties payable to government, and the conditions under which licences were to be granted. The total number of hackney coaches, chariots, and cabriolets, actually licensed in the metropolis, on the 1st of January, 1830, appears, from the following table, to have been 1,265.

An Account of the Number of Hackney Coaches, Chariots, and Cabriolets, licensed in the Metropolis, in each of the Five Years to the 1st of January 1830; showing the Rates of Duty, and the Produce of the Duties.—(*Parl. Paper*, No. 687. Sess. 1830.)

	Number licensed.	Rates of Duty.	Produce of the Duties, including Fines.		
			£	s.	d.
Years ending 1st of January 1826	1,150	{ 2 <i>l.</i> per lunar month } each carriage.	29,392	12	6
— 1st of January 1827	1,200	do.	30,606	12	6
— 1st of January 1828	1,200	do.	31,333	7	6
— 1st of January 1829	1,265	do.	32,176	17	6
— 1st of January 1830	1,265	do.	32,908	18	6

5. *Hackney Coach Regulations, Fares, &c.*—The laws as to hackney coaches in the city of London were consolidated by the act 1 & 2 Will. 4. c. 22., which placed the collection of the duties, &c. in the hands of the commissioners of stamps. We notice a few of the more important clauses.

Definition.—A hackney coach is any carriage with 2 or more wheels, standing or plying for hire in any public street or road.—§ 4.

Licensing, Plates, &c.—A licence to keep a hackney coach costs 5*l.*, and a weekly sum of 10*s.* has to be paid per advance on every licence. A plate specifying the number of the licence is to be placed inside the coach; and 2 other plates, on which are painted the names of the proprietor, or of one of the proprietors of the coach, are to be placed externally one on each side. Penalty on proprietor for letting or employing a hackney coach without having properly numbered plates properly fixed upon such coach, 10*l.*: ditto on driver, if proprietor, 10*l.*; if not, 5*l.*—§§ 22, 23.

Obligation to ply.—Carriages standing on the streets with plates, to be deemed hackney coaches; and, unless actually hired, shall be compellable, under a penalty of 40*s.*, to go with any person offering to hire the same.—§ 35.

Distance.—Drivers of hackney coaches compellable, under a penalty of 40*s.*, to go any distance not exceeding 5 miles from the General Post Office, or from the place where they shall have been hired.—§ 34.

Number of Passengers.—To prevent disputes, the number of persons to be carried by hackney coaches is to be painted in some conspicuous place outside; and they are compellable, under a penalty of 40*s.*, to carry this number if required.—§ 46.

Rates and Fares.—These may be charged, at the option of the proprietor or driver, either by time or distance; that is, by the hour or mile, but not by the day. The terms are, when charged by distance,

For every hackney coach drawn by 2 horses, for any distance within and not exceeding 1 mile, 1*l.*; and for every distance exceeding 1 mile after the rate of 6*d.* for every $\frac{1}{2}$ mile, and for any fractional part of $\frac{1}{2}$ mile over and above any number of $\frac{1}{2}$ miles completed.

Back Fare.—The driver of a hackney coach discharged beyond the limits of the metropolis, that is, beyond 3 miles from the General Post Office, after 8 o'clock in the evening, or before 5 o'clock in the morning, shall be entitled to full fare from the place of such discharge to the nearest part of said limits, or to the stand where the coach shall have been hired beyond the limits, at the option of the hirer. Coaches discharged during the day beyond the limits, are entitled to a back fare at the rate of 6*d.* a mile; but such back fare is not payable for any distance less than 4 miles.—§ 39.

Coaches waiting are entitled to a reasonable deposit, to be accounted for in the fare. Penalty on drivers refusing to wait, or to account for deposit, 40*s.*—§ 47.

Fares when taken by time are—For any time within and not exceeding 30 minutes, 1*l.*; above 30 minutes and not exceeding 45 do., 1*l.* 6*d.*; above 45 minutes and not exceeding 1 hour, 2*l.*; and for any further time exceeding 1 hour, then after the rate and proportion of 6*d.* for every 15 minutes completed, and 6*d.* for any fractional part of the period of 15 minutes.

Cabriolets, or carriages with one horse, are entitled to two thirds, and no more, of the rates and charges above mentioned.—s. 38. and schedules.

Refusal to pay Fare, or defacing or injuring any hackney coach, may be punished, unless reasonable satisfaction be made for the same, by imprisonment for 1 calendar month. — § 41.

Drivers exacting more than legal Fare liable to a penalty of 40s. — § 42.

Agreement to pay more than legal Fare, not binding; sum paid beyond such legal fare may be recovered back, and driver be liable in a penalty of 40s. — § 43.

Drivers demanding more than Sum agreed upon, though distance be exceeded, or it be less than the legal fare, forfeit 40s. for each offence. — § 44, 45.

Drivers to hold Check Strings, under a penalty of 20s. — § 48.

Property left in Hackney Coaches to be carried to Stamp Office, under a penalty of 20l. If not claimed within a year, to be given up to driver; or if not applied for, to be sold. — § 49.

Court of Aldermen authorised to make orders for regulating hackney coaches in city. — § 54.

Offences may be tried either by a justice appointed for that purpose by the secretary of state, or by any other of his Majesty's justices. — § 62.

Hackney coaches were first established at Edinburgh in 1673; but the number licensed was inconsiderable till after the American war.

5. *Stage Coaches, Travelling by*.—Owing to the improvement in the breed of horses and the building of carriages, but, above all, to the extraordinary improvements that have been effected, within these few years, in the laying out, construction, and keeping of roads, the ordinary rate of travelling by stage coaches is seldom under 9 or 10 miles an hour, stoppages included, and, on some roads, is as much as 11 or 12! The stages having been shortened, this wonderful speed is not found to be materially more injurious to the horses than the slower rate at which they travelled some years ago. The surface of the roads being perfectly smooth, and most sharp turns or rapid descents having been got rid of, travelling even at this speed has been rendered comparatively safe; and it is astonishing, considering the number of coaches, how few accidents occur. They are occasioned, for the most part, by the misconduct of the drivers; and principally by their endeavouring to make up by increased speed for time lost at stoppages, or by their attempting to pass each other.

6. *Law as to Stage Coaches*.—This is now embodied in the acts 2 & 3 Will. 4. c. 120. and 3 & 4 Will. 4. c. 48.

Definition.—A stage coach is any carriage travelling along the road at the rate of 3 miles or more an hour, without regard to form, provided the passengers pay separate fares for their places therein; but all carriages used wholly on a railway, or impelled by steam, are excepted from this definition. — (2 & 3 Will. 4. c. 120. § 4.)

Licences, Duties, &c.—A large portion of the act is occupied with regulations as to licences, duties plates, &c. But it is sufficient for our purpose to give the following schedule of the duties:—

	Duty.		L s. d.
For and in respect of every original licence to be taken out yearly by the person who shall keep, use, or employ any stage carriage in Great Britain, (that is to say,) for every such stage carriage	5	0	0
And for and in respect of every supplementary licence for the same carriage, for which any such original licence shall have been granted, which shall be taken out in any of the several cases provided for by this act, during the period for which such original licence was granted	0	1	0
And for and in respect of every mile which any such stage carriage shall be licensed to travel, the several sums following respectively, (that is to say,) if such stage carriage shall be licensed to carry—	Duty per Mile.		
Not more than 4 passengers	0	0	1
More than 4 and not more than 6 passengers	0	0	1½
More than 6 and not more than 9 passengers	0	0	2
More than 9 and not more than 12 passengers	0	0	2½
More than 12 and not more than 15 passengers	0	0	3
More than 15 and not more than 18 passengers	0	0	3½
More than 18 and not more than 21 passengers	0	0	4

And if such stage carriage shall be licensed to carry more than 21 passengers, then for every 3 additional passengers exceeding 21 which such stage carriage shall be licensed to carry, the additional duty of — — — 0 0 04

And where such excess above 21 shall not be exactly 3, or a multiple of 3, then such additional duty of $\frac{1}{4}$ d. shall be payable for any number of such excess being less than 3, or progressively less than any multiple of 3, which such stage carriage shall be licensed to carry.

Provided always, that the number of passengers for carrying of which any stage carriage shall be licensed, shall be reckoned exclusive of the coachman or driver, and also exclusive of the conductor or guard, if there shall be a conductor or guard.

And also the duties on passengers conveyed for hire by carriages travelling upon railways; (that is to say,)

The proprietor or company of proprietors of every railway in Great Britain, along which any passengers shall be conveyed for hire, in or upon carriages drawn or impelled by the power of steam, or otherwise, shall pay for and in respect of all such passengers at and after the rate of $\frac{1}{4}$ d. per mile for every 4 passengers so conveyed.

Want of Licence, &c.—Keeping, using, &c. any stage carriage without a licence, or without plates, or with recalled plates, or contrary to their licences, or with improper plates, are offences punishable each by a penalty of 20l.—§ 27, 28.

Penalty on Drivers of Coaches without Plates, if not the owner, 10l.; if the owner, 20l.—§ 30.

Forging Plates, a misdemeanor.—§ 32.

Names of Proprietors, &c. to be painted outside, in legible and conspicuous characters, the names of the extreme places between which such carriage shall be licensed to go, and also the greatest number of passengers licensed to be carried inside and outside. Penalty for neglect in this particular, 5l.—§ 36.

Certain Carriages not to carry outside Passengers or Luggage, viz. those, the top or roof of which shall be more than 8 feet 9 inches from the ground, or the bearing of which on the ground, that is, the distance between the centres of the tracks of the wheels, shall be less than 4 feet 6 inches. Penalty 5l.—§ 37.

Luggage on the Roof not to exceed a certain Height, viz. 10 feet 9 inches from the ground on a carriage drawn by 4 or more horses; and 10 feet 3 inches from ditto, if on a carriage drawn by 2 or 3 horses. Driver of any carriage where such offence is committed liable in a penalty of 5l.—§ 43.

The clauses in the act 2 & 3 Will. 4. c. 120. relating to the distribution of outside passengers, &c. have been repealed by the act 3 & 4 Will. 4. c. 48., which substitutes the following in their stead.

Number of outside Passengers, &c.—Any licensed stage carriage with 4 wheels or more, the top or roof of which shall not be more than 8 feet 9 inches from the ground, and the bearing of which on the ground shall not be less than 4 feet 6 inches from the centre of the tracks of the wheels, if such carriage shall be licensed to carry any number not more than 9 passengers, shall be allowed to carry not more than 5 of such passengers outside; and if licensed to carry more than 9 and not more than 12 passengers, shall be allowed to carry not more than 8 of such passengers outside; and if licensed to carry more than 12 and not more than 15 passengers, shall be allowed to carry not more than 11 of such passengers outside; and if licensed to carry more than 15 and not more than 18 passengers, shall be allowed to carry not more than 12 of such passengers outside; and if licensed to carry any greater number than 18 passengers, shall be allowed to carry not more than 2 additional passengers outside for every 3 additional passengers which such carriage shall be so licensed to carry in the whole; provided that in no case a greater number of passengers shall be carried on the outside than is authorised by the licence. If more be carried, driver to forfeit 5l.—§ 2.

Driver, Guard, and Children in lap, not to be counted as passengers; 2 children under 7 years reckoned as 1 passenger.—§ 3.

No Person to sit on Luggage on the Roof, nor more than 1 person besides driver on the box. Penalty 5*l.*—§ 14.

Justices, Road-surveyors, Toll-keepers, &c. authorised to cause stage carriages and luggage to be measured; any passenger authorised to require the driver to stop at a toll-gate, and to require the gate-keeper to measure the carriage and luggage, and to count the number of inside and outside passengers. Penalty on driver refusing to stop, 5*l.*; on gate-keeper neglecting to provide a measure, or refusing to measure and count, 5*l.*—(2 & 3 Will. 4. c. 120. § 45.)

Conduct of Drivers, &c.—Drivers quitting the box before a proper person shall stand at the head of the horses; such person leaving the horses before some other person shall be placed in like manner, or have the command of the horses, or before the driver has resumed his seat on the box and taken the reins; driver allowing any passenger or other person to drive for him, or leaving the box without any reasonable occasion, or for a longer time than is absolutely necessary; concealing or misplacing plates; guard discharging fire-arms unnecessarily; driver, conductor, or guard, neglecting to take care of luggage; asking more than the proper fare; neglecting to account to his employer; or assaulting or using abusive language to any person having travelled, or about to travel, as a passenger, or to any person accompanying the same: shall in each and every such case forfeit 5*l.*—§ 47.

Drunkenness, &c.—Drivers, conductors, or guards having the care of any stage carriage, endangering, through intoxication, negligence, or wanton and furious driving, the safety of any passenger or other person, or the property of the owner of such carriage or other person, shall each person so offending forfeit 5*l.*—§ 49.

Owners liable for penalties, when driver or guard is not known or cannot be found.—§ 49.

Railway Proprietors are to render accounts of the passengers conveyed along the same to the Stamp Office, and to give security to keep and render such accounts, and to pay the duties.—§ 50, 51.

Treasury may compound with proprietors of railways for the duties chargeable on passengers conveyed by them.—§ 52.

MAIL COACHES are under the regulations of the post-master general; and the enactments in this act as to plates, inscriptions, outside passengers, and luggage, do not extend to them; but the other regulations as to the conduct of drivers, guards, &c. do apply to them. Mail coaches have only four outside passengers; one on the box, and three immediately behind the box. No passenger allowed to sit beside the guard. The rate of travelling, the time allowed for stoppages, the quantity of luggage to be carried, &c. are all regulated by the post-master general.

COAL (Du. *Steenkull*; Du. *Steenhoolen*; Fr. *Charbon de terre*; Ger. *Steinkohlen*; It. *Carboni fossili*; Lat. *Lithanthrax*; Port. *Carvoes de terra, ou de pedra*; Rus. *Ugolj*, *Kamennoe*; Sp. *Carbones de tierra, Carbones de piedra*; Sw. *Stenkol*). This highly important combustible mineral is divided by mineralogists into the three great families of black coal, unflammable coal, and brown coal; each of these being again divided into many subordinate species.

All the common coals, as slate coal, foliated coal, cannel coal, &c. belong to the black coal family. Slate and foliated coal is found in vast quantities in Durham and Northumberland, at Whitehaven in Cumberland, in the river district of the Forth and Clyde, &c. The best Newcastle coal kindles easily; in burning it cakes or runs together into a solid mass, emitting a great deal of heat, as well as of smoke and flame; it leaves a small quantity of heavy, dark-coloured residuum or ashes. Most of the Scotch coals are what are familiarly called *open burning* coals. They do not last so long as the Newcastle coal, yield less heat, do not cake or run together in burning, and usually leave a considerable quantity of light, white ashes. They make, however, a very pleasant, cheerful fire; and, for most household purposes, the best fire is said to be made of a mixture of Scotch and Newcastle coal.

Cannel coal is sometimes met with in the Newcastle pits, in Ayrshire, &c.; but the largest beds of it, and of the purest kind, are near Wigan in Lancashire. It burns with a beautiful clear flame, emitting a great deal of light, but not a great deal of heat. It takes a good polish; and articles made of it are often passed off for pure jet.

The unflammable coals are those known by the names of Welsh culm or stone coal, Kilkenny coal, and the *blind* or *deaf* coal of Scotland. These coals are difficult to kindle, which has given rise to their name; but when once thoroughly ignited, they burn for a long time: they make a hot, glowing fire, like charcoal, without either flame or smoke; but owing to their emitting noxious vapours, they cannot be used in dwelling houses, though they are in considerable demand among maltsters, dyers, &c.

Brown, or Bovey coal, so called from its being principally found at Bovey near Exeter, is light, yields but little heat in burning, and is seldom used as fuel.

In all, about *seventy* species of coal are said to be imported into London, of which *forty-five* are sent from Newcastle! Of course, many of them differ from each other by almost imperceptible degrees, and can only be distinguished by those thoroughly conversant with the trade.

Origin of Coal. Phenomena of Combustion, &c.—Coal beds, or strata, lie among those of gravel, sand, chalk, clay, &c. which form great part of the present surface of the earth, and have been evidently accumulated during remote ages by the agency of “moving water,”—similar to accumulations now in process of formation at the mouths of all great rivers, and in the bottoms of lakes and seas. When these strata had, by long contact and pressure, been solidified into a rocky crust to the earth, this crust, by subsequent convulsions of nature, of which innumerable other proofs remain, has been in various parts broken and heaved up above the level of the sea, so as to form the greater part of our dry or habitable land; in some places appearing as lofty mountains, in others as extended plains. In many situations, the fracture of the crust exhibits the edges of the various distinct strata found in a given thickness of it. When the fracture has the form

of a precipitous cliff, these edges appear one above another, like the edges of piled planks or books; but often also they are met with in horizontal succession along a plain, as the edges of a pile of books laid down upon a table; or they may be seen surrounding hills of granite, which protrude through them. Coal, and other precious minerals, were first discovered by man at the fractures of the strata above described, and by his continued digging of the strata or veins he has gradually formed the vast excavations called mines. When it was at last discovered, that, all the world over, the mineral strata occur among themselves in nearly the same order or succession, so that the exposure any where of a portion of one stratum is a good indication of the other strata lying near, the operations of the miner became of much surer result, and expensive boring through superior strata might be prudently undertaken, even where no specimen of the desired but more deeply buried substance had yet been seen.

Before the discovery of coal mines, or the invention of cheap means of working them, wood was the general fuel of the earth; and in many countries where the arts have not much flourished, it is still the chief fuel. Coal, however, for many purposes, answers much better than wood. Now, coal and wood, although in appearance so different, are in their ultimate composition very nearly allied. They both have for their basis or chief ingredient the substance called by the chemists *carbon*, and for their chief other ingredient, the substance called hydrogen, which, when separated, exists in the form of air or gas. The hydrogen is easily driven away or volatilised from either coal or wood, by heating in a close place; and when it is caught and preserved, it forms the gas now used to light our streets and public buildings. What remains of coal, after being so treated, is the substance called *coke*; and what remains of wood, similarly treated, is the substance called *charcoal*, — both being nearly pure carbon, but differing as to the states of compactness. This kindred nature of coal and wood does not surprise, when the fact is known, that much of our coal is really transformed wood; many coal mines being evidently the remains of antediluvian forests, swept together in the course of the terrestrial changes already alluded to; and afterwards solidified to the state now seen. In these mines, the species of the plants or trees which formed them are still quite evident in abundant specimens, mixed often with the remnants of the animals which inhabited the earth at the same time. The extensive peat-mosses now existing on the surface of the earth, consist chiefly of vegetable remains in an early stage of the kind of change which terminates in the formation of coal.

A substance which, like coal or wood, cheaply answers the purpose of producing great heat and light, is called fuel, and the phenomenon of that production is called combustion. Now, modern discovery has ascertained that, in every instance, combustion is merely an appearance which accompanies the mutual action, when very intense, of two substances in the act of forming an intimate or chemical union. Where that act is less energetic, the heat produced is less intense, and there is no light. Thus, water and sulphuric acid when mixing produce great heat, but no light. Water and quicklime produce still greater heat; sufficient, it is known, to set fire to a ship in which the mixture unfortunately occurs. It is an occurrence of the same kind when heat is evolved from an acid dissolving a metal; and it is still of the same kind when a mass of coal or wood in a fire-grate is, with the appearance of combustion, undergoing solution in the oxygen of the atmosphere. In this last case, however, the temperature of the fuel is, by the very intense action, raised so much that the fuel becomes incandescent or luminous; an appearance assumed by every substance, whether burning or not, — of a stone, for instance, or piece of metal, — when heated beyond the temperature indicated by 800° of Fahrenheit's thermometer. The inferior degrees of such incandescence are called *red heat*; the superior degrees *white heat*. The reason why any strongly heated body throws out light, we cannot yet explain. When a quantity of wood or coal has been burned to ash in a confined portion of air, the whole of the fuel, vanished from view, is held in solution by the air, as salt is held in water, and is again recoverable by the art of the chemist. The phenomenon of common fire, or combustion, then, is merely the fuel being chemically dissolved in the air of the atmosphere. If the fuel has nothing volatile in it, as is true of pure carbon, and therefore nearly true of coke and charcoal, it burns with the appearance of red-hot stones; but if there be an ingredient, as hydrogen, which, on being heated, readily assumes the form of air, that ingredient dilates before burning, and in the act produces the more bulky incandescence called flame.

The two great purposes which combustion serves to man, are to give light and heat. By the former he may be said to lengthen considerably the duration of his natural existence; for he converts the dismal and almost useless night into what, for many ends, serves him as well as day; and by the latter, besides converting winter into any climate which he desires, he is enabled to effect most important mutations on many of the substances which nature offers for his use; and, since the invention of the steam engine, he makes heat perform a great proportion of the work of society. From these considerations

may be perceived the importance of having fire at command ; and, as the cheapest means of commanding fire, of having abundance of coal.

In respect to the natural supply of coal, Britain, among the nations, is most singularly favoured : much of the surface of the country conceals under it continuous and thick beds of that valuable mineral, — vastly more precious to us than would have been mines of the precious metals, like those of Peru and Mexico ; for coal, since applied to the steam engine, is really hoarded power, applicable to almost every purpose which human labour directed by ingenuity can accomplish. It is the possession of her coal mines which has rendered Britain, in relation to the whole world, what a city is to the rural district which surrounds it, — the producer and dispenser of the rich products of art and industry. Calling her coal mines the coal cellars of the great city, there is in them a supply, which, at the present rate of expenditure, will last for 2,000 years at least ; and therefore a provision which, as coming improvements in the arts of life will naturally effect economy of fuel, or substitution of other means to effect similar purposes, may be regarded as inexhaustible.

The comparative values of the different kinds of fuel have been ascertained, by finding how much ice a certain quantity of the different kinds, while burning, will melt ; and thus,

1 lb. of good coal	-	-	melts of ice 90 lbs.	1 lb. of good wood	-	-	melts of ice 52 lbs.
-	coke	-	94 do.	-	peat	-	19 do.
-	charcoal of wood	-	95 do.	-	hydrogen gas	-	370 do.

The kinds or differences of coal depend on the comparative proportions in them of carbon and hydrogen, and of earthy impurities totally incombustible. While some species of coal contain nearly a third of their weight of hydrogen, others have not a fiftieth. The former kinds are flaming coal, pleasing in parlour fires, and fit for the manufacture of gas. The other kinds — some of the Welch stone coal, for instance — will only burn when in large heaps, or when mixed with more inflammable coal : they have no flame. When flaming coal is burned where a sufficiency of oxygen cannot pass through or enter above the fire, to combine with and consume the hydrogen as fast as it rises, a dense smoke is given out, consisting of hydrogen and carbon combined in the proportions which form a pitchy substance. The Welch coal above mentioned can as little give out smoke as flame, and hence is now much used in great breweries, and in the steam engine furnaces of towns, where smoke is a serious nuisance.

According to Mr. Kirwan —

	Charcoal.	Bitumen.	Earth.	Sp. gr.
100 parts Kilkenny coal yield	97.3	0	3.7	1.536
- comp. cannel	75.2	21.68 maltha	3.1	1.232
- Swansea	73.53	23.14 mixt.	3.33	1.357
- Leirtrim	71.43	23.37 do.	5.20	1.351
- Wigan	61.73	36.7 do.	1.57	1.268
- Newcastle	58.00	40.0 do.	-	1.271
- Whitehaven	57.0	41.3	1.7	1.257
- slaty cannel	47.62	32.52 maltha	20.0	1.426
- asphaltum	31.0	68.0 bitumen.	-	1.117
- maltha	8.0	-	-	2.07

100 parts of the best English coal give, of coak 63.0 by Mr. Jars.

100 do. - - - - - 73.0 Hielm.

100 do. Newcastle do. - - - - - 58.0 Dr. Watson.

The foliated or cubical coal, and slate coal, are chiefly used as fuel in private houses ; the caking coals, for smithy forges ; the slate coal, from its keeping open, answers best for giving great heats in a wind furnace, as in distillation on a large scale ; and glance coal, found in Staffordshire, is used for drying grain and malt. The coals of South Wales contain less volatile matter than either the English or the Scotch ; and hence, in equal weight, produce a double quantity of cast iron in smelting the ores of this metal. It is supposed that 3 parts of good Newcastle coal are equivalent, as fuel, to 4 parts of good Scotch coal.

Consumption of Coal. Number of Persons engaged in the Trade. Supply of Coal. — The great repositories of coal in this kingdom are in Northumberland and Durham, whence London and most parts of the south of England are at present supplied ; in Cumberland, whence large quantities of coal are exported to Ireland ; and in Staffordshire, Derbyshire, Lancashire, Yorkshire, Leicestershire, Warwickshire, South Wales, &c. In Scotland, coal is found in the Lothians, Lanarkshire, Renfrewshire Ayrshire, and other counties. In Ireland, coal is both deficient in quantity and inferior in quality to that of Great Britain ; and turf forms the great article of fuel.

Mr. Taylor, an experienced coal owner and coal agent, estimates the annual consumption of coal in Great Britain, as follows : —

The annual vend of coals carried coastwise from Durham and Northumberland is	-	-	Tons.
Home consumption, say one fifth	-	-	3,300,000
			660,000
			3,960,000

	Tons.
Which quantity supplies about 5,000,000 persons; and supposing the whole population of Great Britain to be 15,000,000, this must be trebled; for though these two thirds of population are perhaps less able to afford fuel, yet, taking into consideration the manufacturing districts, and the cheapness of coal in the interior, the estimate will not be too high	11,880,000
Consumed by iron works, say 600,000 tons of metal, to produce which requires at least 4 times the quantity of coal in making even pig metal, and the extraordinary consumption in the Cornwall, &c. mines	3,000,000
Consumed in Great Britain	14,880,000
Exported to Ireland, say	700,000
Total tons, exclusive of foreign exportation	15,580,000

This estimate does not differ materially from that of Mr. Stevenson (*Edinburgh Encyc. art. England*, p. 740.), and Mr. Bakewell—(see *post*); and may be regarded as sufficiently accurate.

Mr. Buddle, of Wallsend, an extremely well informed coal engineer, gives the following estimate of the number of persons engaged in the different departments of the coal trade on the Tyne and Wear, in the conveyance of coal to London, and in the London coal trade:—

“I hold a paper in my hand stating the number of people employed in the coal trade in each department. I would beg to observe, the returns from the Tyne are official documents; from the Wear I have no returns, but it is by an approximate calculation. The number of persons employed under-ground on the Tyne are,—men, 4,937; boys, 3,554; together, 8,491: above-ground,—men, 2,745; boys, 718; making 3,463: making the total employed in the mines above and below ground, 11,954, which in round numbers I call 12,000, because I am pretty sure there were some omissions in the returns. On the river Wear, I conceive there are 9,000 employed; making 21,000 employed in digging the coal, and delivering it to the ships on the two rivers. From the best calculations I have been able to make, it would appear that, averaging the coasting vessels that carry coals at the size of 220 London chaldrons each vessel, there would be 1,400 vessels employed, which would require 15,000 seamen and boys. I have made a summary. There are, seamen, 15,000; pitmen and above-ground people employed at the collieries, 21,000; keel-men, coal-boatmen, casters, and trimmers, 2,000: making the total number employed in what I call the Northern Coal Trade, 38,000. In London, whippers, lightermen, and so forth, 5,000; factors, agents, &c. on the Coal Exchange, 2,500;—7,500 in all, in London. Making the grand total in the North country and London departments of the trade, 45,500. This does not, of course, include the persons employed at the outports in discharging the ships there.”

In another place, Mr. Buddle states, that “colliers are always paid by the piece,” and consequently their wages, although at the same rate per chaldron, vary according to the quantity of work they have to do; and it is difficult to form an average, they vary so very considerably: they have varied from 14s. a week, to, in some instances, 40s. “The colliers can earn up to 5s. or even more per day; but there is not full employment for them; they sometimes do not earn more than half that sum; 2s. 6d. is the certain wages that they are hired to receive from their employers, whether they are employed or not; that is, consequently, a tax on the coal owner, during the suspension of his colliery from any accident. The men have the option of finding work elsewhere; but if they cannot do this, they may call upon their master to pay them 14s. per week; it was 15s. a week till 1828.

We regret that we are unable to lay any estimates before our readers of the number of persons employed in the other branches of the coal trade; but taking into view the proportion which the trade on the Tyne and the Wear bears to the trade of Great Britain, as shown in Mr. Taylor's statement, we are inclined to think that the total number of persons directly engaged in the coal trade may be set down at from 160,000 to 180,000.

The importance of coal as a necessary of life, and the degree in which our superiority in arts and manufactures depends upon our obtaining supplies of it at a cheap rate, has naturally attracted a good deal of attention to the question as to the period when the exhaustion of the coal mines may be anticipated. But the investigations hitherto made as to the magnitude and thickness of the different coal-beds, and the extent to which they may be wrought, are too vague and unsatisfactory to afford grounds for forming any thing like a tolerably near approximation to a solution of this question. But such as they are, they are sufficient to show that *many centuries* must elapse before posterity can feel any serious difficulties from a diminished supply of coal. According to Mr. Taylor, whose estimate of the consumption of coal is given above, the coal-fields of Durham and Northumberland are adequate to furnish the present annual supply for more than 1,700 years. We subjoin Mr. Taylor's estimate.

ESTIMATE OF THE EXTENT AND PRODUCE OF THE DURHAM AND NORTHUMBERLAND COAL-FIELDS.

<i>Durham.</i>		Sq. Miles.
"From South Shields southward to Castle Eden, 21 miles; thence westward to West Auckland, 32 miles; north-east from West Auckland to Eltringham, 33 miles; and then to Shields, 22 miles; being an extent or area of		594
<i>Northumberland.</i>		
"From Shields northward, 27 miles, by an average breadth of 9 miles		243
		837
<i>Portion excavated.</i>		
"In Durham, on Tyne, say		39
— on Wear		40
		79
"In Northumberland, say 13 miles by 2		26
		105
		732
		Total.
"Estimating the workable coal strata at an average thickness of 12 feet, the contents of 1 square mile will be 12,390,000 tons, and of 732 square miles		9,069,480,000
"Deduct one third part for loss by small coal, interceptions by dikes, and other interruptions		3,023,160,000
Remainder		6,046,320,000

"This remainder is adequate to supply the present vend from Newcastle, Sunderland, Hartley, Blyth, and Stockton, of 3,500,000 tons, for a period of 1,727 years.

"It will be understood that this estimate of the quantity of coal in Durham and Northumberland can only be an approximation, especially as the south-eastern coal district of Durham is yet almost wholly unexplored; but the attempt is made, in the hope of satisfying your Lordships that no apprehension need be entertained of this valuable mineral being exhausted for many future generations.

"There is also a considerable extent of coal-field in the northern and south-western districts of Northumberland; but the foregoing comprises that which is continuous, and most suitable and available for exportation."—(*Lords' Report*, 1829, p. 124.)

Dr. Buckland, the celebrated geologist, considers this estimate as very greatly exaggerated; but in his examination before the committee of the House of Commons, he quotes and approves a passage of Bakewell's *Geology*, in which it is stated that the coal-beds in South Wales are alone sufficient to supply the whole present demand of England for coal for 2,000 years. The passage is as follows:—

"Fortunately we have in South Wales, adjoining the Bristol Channel, an almost exhaustless supply of coal and ironstone, which are yet nearly unwrought. It has been stated, that this coal-field extends over about 1,200 square miles; and that there are 23 beds of workable coal, the total average thickness of which is 95 feet; and the quantity contained in each acre is 100,000 tons, or 65,000,000 tons per square mile. If from this we deduct one half for waste, and for the minor extent of the upper beds, we shall have a clear supply of coal equal to 32,000,000 tons per square mile. Now, if we admit that 5,000,000 tons from the Northumberland and Durham mines is equal to nearly one third of the total consumption of coal in England, each square mile of the Welsh coal-field would yield coal for 100 years' consumption; and as there are from 1,000 to 1,200 square miles in this coal-field, it would supply England with fuel for 2,000 years, after all our English coal mines are worked out!"

It is, therefore, quite idle either to prohibit, or impose heavy duties on, the exportation of coal, on the ground of its accelerating the exhaustion of the mines. The abolition of the expensive and destructive process of *screening*—(see *post*)—will more than balance any export that is ever likely to take place to foreign countries.

Profits of Coal Mining. Coal Owners' Monopoly, &c.—Instead of the business of coal mining being, generally speaking, an advantageous one, it is distinctly the reverse. Sometimes, no doubt, large fortunes have been made by individuals and associations engaged in this business; but these are rare instances. The opening of a mine is a very expensive and hazardous operation, and of very uncertain result. Collieries are exposed to an infinite number of accidents, against which no caution can guard. The chances of explosion have, it is true, been a good deal lessened by the introduction of Sir Humphry Davy's lamp; and some mines are now wrought, that but for the invention of this admirable instrument, must have been entirely abandoned. But besides explosions, which are still every now and then occurring, from the carelessness of the workmen, and other contingencies, mines are very liable to be destroyed by *creeps*, or by the sinking of the roof, and by drowning, or the irruption of water from old workings, through fissures which cannot be seen, and consequently cannot be guarded against. So great, indeed, is the hazard attending this sort of property, that it has never been possible to effect an insurance on a coal-work, against fire, water, or any other accident.

Mr. Buddle, who is intimately acquainted with the state of the coal trade, informed the committee of the House of Lords, that "Although many collieries, in the hands of fortunate individuals and companies, have been, perhaps, making more than might be deemed a reasonable and fair profit, according to their risk, like a prize in a lottery; yet,

as a trade, taking the whole capital employed on both rivers, he should say that certainly it has not been so."—(*First Report*, p. 56.) Again, being asked, "What have the coal owners on the Tyne and Wear, in your opinion, generally made on their capital employed?" he replied, "According to the best of my knowledge, I should think that *by no means ten per cent. has been made at simple interest, without allowing any extra interest for the redemption of capital.*"—(p. 57.)

In addition to the vast expense attending the sinking of shafts, the erection of steam engines, &c., and the risk of accidents, the coal, after being brought to the surface, has frequently to be conveyed 7 or 8 miles to the place of shipping; and those whose collieries are in that situation, have to pay *way-leave* rents, amounting, in some cases, to 500*l.* a year, for liberty to open a communication, or a railroad, through the properties lying between them and the shore.

Much has frequently been said of the monopoly of the coal owners on the Tyne and the Wear; but we are satisfied, after a pretty careful investigation of the circumstances, that no such monopoly has ever existed; and that the high price of coal in the metropolis is to be ascribed wholly to the various duties and charges that have been laid upon it, from the time that it has passed from the hands of the owner, to the time that it is lodged in the cellar of the consumer. What means have the coal owners of obtaining a *monopoly price* for their coal? They enjoy no exclusive privileges of any sort; they are a numerous body; and the trade is as open as any other to all capitalists to engage in. The number of places on the east and west coasts, both of England and Scotland, and the southern parts of Wales, from which coals are exported, render it quite visionary to suppose that any general agreement to keep up prices can take place amongst the various coal proprietors. And though such an agreement were entered into, it is impossible it could be maintained. The *power* of producing coal greatly exceeds the present demand; many new mines have been recently opened, and many others would be brought into activity were the price artificially enhanced. It is true that the coal owners referred to, having experienced the ruinous effects of throwing a superabundant quantity of coal upon restricted and already glutted markets, have occasionally met together; and each having named the price he thinks his coal will command, and at which he intends to sell it, they have proceeded jointly to regulate, according to the probable demand, the quantity that each shall raise during any particular period. By means of this arrangement, the supply and price of coal have been kept, during the time it has existed, comparatively steady. Common prudence prompts and justifies such an arrangement; but it also suggests the necessity of reducing the price of coal to the lowest level that will afford the customary rate of profit. For were the price demanded by the northern coal owners raised above this level, new mines would be opened in Durham and Northumberland; the imports from the Tees, whence a large supply of excellent coal *is at present brought* to the London market, would be augmented; and fresh competitors, from Swansea and other places, would come into the field and undersell them. Government should encourage and promote this fair competition; but it ought, at the same time, to do equal justice by all the competitors. It is not to lend assistance to, or remove burdens from, one set of adventurers, which it does not lend to or remove from others. It is no part of its duty to say *how* coals, or any species of produce, shall be carried to market. It is bound to give every reasonable facility for the opening of new channels or modes of conveyance between all parts of the country; but it would be glaringly unjust to lay a tax on the coals conveyed by a particular channel, from which those conveyed by other channels were exempted.

Mr. Buddle thinks that the aggregate capital employed by the coal owners on the Tyne amounts to about 1,500,000*l.* exclusive of the craft in the river: and supposing this estimate to be nearly correct, it will follow, allowing for the value of the ships, that the total capital employed in the coal trade may be moderately estimated at from *eight to ten* millions; an immense sum to be almost wholly at the risk of the owners, without any insurance upon it.

Progressive Consumption of Coal. Duties and Regulations affecting it, particularly in the Port of London.—There are no mines of coal in either Greece or Italy; and no evidence has been produced to show that the ancients had learned to avail themselves of this most useful mineral. Even in England, it does not seem to have been used previously to the beginning of the thirteenth century; for the first mention of it occurs in a charter of Henry III., granting licence to the burgesses of Newcastle to dig for coal. In 1281, Newcastle is said to have had a considerable trade in this article. About the end of this century, or the beginning of the fourteenth, coals began to be imported into London, being at first used only by smiths, brewers, dyers, soap-boilers, &c. This innovation was, however, loudly complained of. A notion got abroad, that the smoke was highly injurious to the public health; and, in 1316, parliament petitioned the king, Edward I., to prohibit the burning of coal, on the ground of its being an intolerable nuisance. His Majesty issued a proclamation conformably to the prayer of the petition;

but it being but little attended to, recourse was had to more vigorous measures; a commission of oyer and terminer being issued out, with instructions to inquire as to all who burned sea-coal within the city, or parts adjoining, to punish them for the first offence, by "pecuniary mullets;" and upon a second offence, to demolish their furnaces; and to provide for the strict observance of the proclamation in all time to come.

But notwithstanding the efforts that were thus made to prohibit the use of coal, and the prejudice that was long entertained against it; it continued progressively to gain ground. This was partly, no doubt, owing to experience having shown that coal smoke had not the noxious influence ascribed to it, but far more to the superior excellence of coal as an article of fuel, and the growing scarcity and consequent high price of timber. In the reign of Charles I. the use of coal became universal in London, where it has ever since been used to the exclusion of all other articles of fuel. At the Restoration, the quantity imported was supposed to amount to about 200,000 chaldrons. In 1670, the imports had increased to 270,000 chaldrons. At the Revolution, they amounted to about 300,000 chaldrons, and have since gone on increasing with the growing magnitude and population of the city; being, in 1750, about 500,000 chaldrons; in 1800, about 900,000 chaldrons; and at present about 1,700,000 chaldrons. — (*Campbell's Political Survey of Great Britain*, vol. ii. p. 30.; *Edington on the Coal Trade*, p. 41. &c.)

It might have been supposed, considering that coal is, in this country, a prime necessary of life, and by far the most important of all the instruments of manufacturing industry, that it would have been exempted from every species of tax; and that every possible facility would have been given for its conveyance from the mines to the districts in the south of England, and other places in want of it. But such, we regret to say, has not been the case. The coal trade of Great Britain has been for more than a century and a half subjected to the most oppressive regulations. From a very early period, the corporation had undertaken the task of weighing and measuring the coal brought to London; and had been accustomed to charge 8*d.* a ton for their trouble. In 1613, the power to make this charge was confirmed to the city by royal charter, it being at the same time ordered that no coal should be unladen from any vessel till the Lord Mayor had given leave. The right to charge this sum according to the chaldron of coal, has since been confirmed to the city by act of parliament; and as the labouring meters, notwithstanding they have been very well paid, have received only 5*d.* out of the 8*d.*, the balance of 3*d.* per chaldron, producing at present about 20,000*l.* a year, goes to the city treasury.

But besides the above, duties for civic purposes have been laid on the coal imported into London from the reign of Charles II. downwards. They were originally imposed in 1667, after the great fire, in order to assist in the rebuilding of churches and other public edifices; and have ever since been continued, to enable the corporation to execute improvements in the city; though it is probable most of our readers will be inclined to think that few improvements could be so great, as a reduction in the price of so very important an article as coal. At present, a duty of 10*d.* per chaldron, denominated the orphans' duty, is appropriated, until 1858, to defray the expense of the approaches to London Bridge.

Exclusive of the corporation duties, a duty payable to government was laid on *all sea-borne* coal in the reign of William III., which was only repealed in 1830. This duty was at once glaringly unjust and oppressive: unjust, inasmuch as it fell only on those parts of the empire to which coals had to be carried by sea; and oppressive, inasmuch as it amounted to full *fifty* per cent. upon the price paid to the coal owner for the coal. It is not very easy to calculate the mischief that this tax has done to the southern counties. We, however, are satisfied that the depressed condition of the peasantry of the south, as compared with those of the north, is, in no inconsiderable degree, to be ascribed to the operation of the coal tax. This tax, after being long stationary at 5*s.* a chaldron, was raised to 9*s.* 4*d.* during the late war; but was reduced to 6*s.* in 1824. But the inequality of the tax was not confined to its affecting those parts only of the empire to which coal had to be carried by sea. Even there its pressure was not equal: for, while it amounted to 6*s.* a chaldron, or 4*s.* a ton, in the metropolis and all the south of England, it only amounted to 1*s.* 7½*d.* a ton on coal carried by sea to Ireland, and to 1*s.* 8*d.* on that carried to Wales; while Scotland was for many years entirely exempted from the duty.

Besides this striking partiality and injustice, various troublesome Custom-house regulations were required, in consequence of distinctions being made between the duties on large and small coal, between those on coal and culm (a species of coal), and coal and cinders, and of coal being allowed to be imported duty free into Cornwall, Devon, &c. for the use of the mines. These distinctions are now, however, wholly abolished; and no duties exist on coal except those collected in London and a few other ports, and appropriated to local purposes.

A small supply of coal was of late years brought to London from Staffordshire, by

canal navigation. This coal was charged with a duty of 1s. a chaldron; but this is now also repealed.

The regulations to which the sale and delivery of coals have been subjected in the city of London, have been, if possible, still more objectionable than the duties imposed on them. Instead of being sold by weight, all coals imported into the Thames have been sold by measure. It is curious to observe the sort of abuses to which this practice has given rise. It is stated by the celebrated mathematician, Dr. Hutton, who, being a native of Newcastle, was well acquainted with the coal trade, that, "If one coal, measuring exactly a cubic yard (nearly equal to 5 bolls), be broken into pieces of a moderate size, it will measure $7\frac{1}{2}$ bolls; if broken very small, it will measure 9 bolls; which shows that the proportion of the weight to the measure depends upon the size of the coals; therefore, accounting by weight is the most rational method." The shippers were well aware of this, and insisted upon the coal owners supplying them with large coal only; and to such an extent was this principle carried, that all coal for the London market was *screened*, as it is technically termed, or passed over gratings, to separate the smaller pieces. Inasmuch, however, as coals were sold in all their subsequent stages by measure, no sooner had they been delivered by the owner, than it was for the interest of every one else into whose hands they came before reaching the consumer, to break them into smaller portions. In fact, the profit of many of the retailers in London has arisen chiefly from the increase of measure by the breakage of coal. And Mr. Brandling, a very intelligent and extensive coal owner, stated to the Commons' committee, that, in consequence of the breakage, coals are reduced in London to a size inferior to what they would be, were they put on board *unscreened*, and subjected to no additional breakage.

The statements now made sufficiently evince the nullity of all the regulations enforcing the sale of coal by correct measures: for even though these regulations had been enforced, instead of being, as they usually were, wholly neglected, they would have been of almost no use; inasmuch as any dishonest dealer was as able to cheat, by breaking his coals a little smaller than usual, as if he had sold them in deficient measures.

The loss occasioned by the useless process of screening has been very great. The quantity of coal separated by it has amounted in some cases to from 20 to 25 per cent. of the whole; and the greater part of this residue, containing a portion of the very best coal, is *burned on the spot*. "I have known," says Mr. Buddle, "at one colliery, as many as from 90 to 100 chaldrons a day destroyed. If they were not consumed, they would cover the whole surface, and in the burnings of them they are extremely destructive; they destroy the crops a great way round, and we pay large sums for injury done to the crops, and for damage to the ground." — (*First Lords' Rep.* p. 72.) The waste of coal has been in this way enormous; and the coal owner has been obliged to charge a higher price upon the coal sold, in order to indemnify himself for the loss of so great a quantity, and for the mischief he does to others in burning.

The fact, that so monstrous a system should have been persevered in for more than a century, sets the power of habit in reconciling us to the most pernicious absurdities in a very striking point of view. Happily, however, the nuisance has been at last abated; the sale of coal by weight taking away both the temptation to break coal, and the necessity of screening.

But the abuses that have infected the coal trade were not confined to those that grew out of the duties, and the sale by measure. They have insinuated themselves into most departments of the business; and to such an extent have they been carried, that it takes, at this moment, a larger sum to convey a chaldron of coal from the *pool*, a little below London Bridge, to the consumers in the city, *than is sufficient to defray the entire cost of the coal in the north*, including the expense of digging them from the mine, their conveyance to the shore, landlord's rent, &c. ! The following statement shows the various items that made up the price of coal to the London consumer, in October, 1830, distributed under their proper heads. They have been carefully abstracted from the evidence before the parliamentary committees.

CHARGES UP TO THE TIME OF ARRIVAL IN THE PORT OF LONDON.		£ s. d.	£ s. d.
<i>Coal Owner.</i>			
Paid coal owner for coals	-	0 14 0	
Deduct river duty paid by him for improvement of Sunderland harbour	-	0 0 3	0 13 9
<i>Coal Fitter.</i>			
Keel dues, and fittage (including seven miles' water-carriage)	-	0 2 3	
<i>Ship Owner.</i>			
For freight, including insurance of ship and cargo, pilotage, seamen's wages, wear and tear of the ship and materials, discharging ballast, &c.	-	0 8 6½	
Carried over	-	0 10 9½	0 13 9

	Brought forward	£ s. d.	£ s. d.
<i>Municipal Dues.</i>		0 10 9 ¹ / ₂	0 13 6
River duty, as above	£ s. d.	0 0 3	
Pier duty, lights, &c. paid by ship	0 0 5 ¹ / ₄	0 0 8 ¹ / ₄	0 11 5 ¹ / ₄
CHARGES IN THE PORT OF LONDON.			
<i>Government Tax</i>		0 6 0	
<i>Municipal Dues.</i>			
Trinity and Nore lights, tonnage duty, Trinity House for ballast, &c.	0 0 5		
Entries, &c.	0 0 2 ³ / ₄		
Corporation of London metage	0 0 4		
Ditto orphans' dues	0 0 10		
Ditto meter's pay and allowance	0 0 4		
Ditto market dues	0 0 1		
Ditto Lord Mayor's groundage, &c.	0 0 0 ³ / ₄		
Ditto land metage	0 0 6		
Ditto undertaker	0 0 1		
Coal-whippers	0 1 7	0 4 4 ⁷ / ₈	
<i>Coal Factor.</i>			
Factorage and del credere commission	- - -	0 0 4 ¹ / ₂	
<i>Coal Merchant.</i>			
Buyer's commission	0 1 0		
Lighterage	0 2 0		
Cartage	0 6 0		
Credit	0 2 0		
Shootage	0 1 3		
Add for even money	0 0 3		
(See <i>Com. Rep.</i> p. 8.)	0 12 6		
Add for discount, <i>scorage</i> , and <i>ingrain</i> * (see same <i>Rep.</i> p. 9.)	0 2 2 ¹ / ₂	0 14 8 ¹ / ₂	1 5 5 ¹ / ₂
Making the price paid by the consumer	- - -		2 10 7 ¹ / ₂
Which is thus apportioned:—			
Coal owner for coal	- - -	0 13 9	
Ship owner, &c. for voyage to London	- - -	0 11 5 ³ / ₄	
Government duty, corporation charges, and London coal merchant	- - -	1 5 5 ³ / ₄	2 10 7 ¹ / ₂

Of these charges but little reduction need be looked for in those incurred in the rivers Tyne and Wear, and in the rate of freight: and as the government duty of 6s. per chaldron has been abolished, the charges that admit of further reduction are the municipal dues, and those attending the delivery of coal to the consumers; and in these, certainly, there is ample room for retrenchment.

Of the items which make up the sum of 4s. 4¹/₂d. of charges in the port of London, a sum of 1s. 2d. (16d. as orphan duty, appropriated to the new bridge, and 4d. as corporation metage) is a species of public tax. So soon, however, as the term for which the orphan duty is appropriated has expired, it ought to be abolished; and it would be highly desirable were some means then also found of indemnifying the corporation for the 4d. of metage claimed by them; inasmuch as the abolition of these duties would not only occasion a direct saving in the price of coal, but would afford great facilities for its delivery. — (See *post*, for an account of the local duties in 1832.)

The most important item, in those forming the charges in the port of London, is the fee of the *coal-whipper*, or coal-heaver — that is, the deliverer of the coals from the ship to the barge or lighter. This fee is about 1s. 7d., and is at least 5 times as great as it ought to be. At Newcastle and Sunderland the filling of a chaldron of coal into the wagon costs from 1¹/₄d. to 1¹/₂d.; and admitting that to raise coal from the hold is a little more difficult, still, if 4d. were allowed, it would be a most liberal payment. But the truth is, that this item should be struck off altogether. It is occasioned by a regulation peculiar to the Thames, which prevents the crews of colliers from performing this indispensable part of their peculiar duty. In the outports, to which luckily this preposterous regulation does not extend, the crews act as coal-heavers, and they do so without either asking or obtaining additional wages. And there certainly is no reason whatever for supposing that the case would be materially different in the port of London, were it not for the regulation referred to. In 1829, the total amount of money paid to the coal-heavers was 107,566l. 13s.; of which at least 90,000l. may be saved to the citizens, by simply *allowing* the crew to perform the function of coal-heavers.

The evidence given by the ship owners and captains before the parliamentary committees establishes, in the fullest manner, all that has now been stated. To discharge a ship when loaded with timber is admitted to be rather more difficult than when she is loaded with coal. Luckily, however, the masters of all ships other than colliers may employ, in their discharge, either the crew, or such other labourers as they think fit, without any sort of interference. And it is proved, that while the cost of discharging a ship of 300 tons, laden with coal, amounts to about 36l., a ship of the same burden, laden with timber, may be discharged for 9l. or 10l. — (*Com. Rep.* p. 321.) This, certainly, is a subject deserving of the immediate attention of parliament.

Besides the charge of 8d. on account of ship metage, there has been a further charge of 6d. per chaldron on account of land metage. But the new regulations enforcing sale by weight will lead to the abolition of the land as well as the ship meters. Their inefficiency for all useful purposes was conclusively shown by the witnesses examined by the parliamentary committees. In fact, the system of metage has rather been a means of concealing than of discovering fraud.

The duties appropriated to public purposes, those claimed by the city of London as private property, and those required to defray the cost of the coal exchange, and the weighing establishments, &c., are, in future, to be charged in the aggregate at so much a ton on the coal imported, and paid into the City Chamberlain's office: accounts of the distribution of the produce of the duty being annually prepared and laid before parliament.

But the charges on account of the delivery of coal from the ship to the consumer are the most oppressive. They amount in all to no less than 14s. 8¹/₂d.! One item is *lighterage*, being a sum of 2s. a chaldron

* *Scorage* and *ingrain* were allowances that grew out of the system of selling by measure. As this system is now repealed, it is unnecessary to describe them.

paid for conveying the coals from the ship to the wharf. This charge seems to be in no ordinary degree exorbitant. It is mentioned by Mr. Buddle, in his evidence (*First Lords' Rep.* p. 121.), that the Tyne keelmen, who take the coals from the spouts or staiths, as they are termed, to deliver them to the ships, are paid only 1s. 6d. a chaldron, though they have to navigate *their keels from 7 to 8 miles*, and though it is far more difficult to shovel the coals from the keels into the port-holes of the ships, than from a lighter to a wharf. Were the charge for lighterage reduced to the same level in the Thames as in the Tyne, it would not certainly exceed 8d. or 9d. a chaldron. But before this desirable result can be accomplished, this department of the trade must, like all the rest, be thrown open. Here again the trammels of monopoly interfere. At present no individual can act as a lighterman, who is not free of the Waterman's Company, and who has not served 7 years as an apprentice upon the river. Competition is thus wholly excluded, and the charges rendered far higher than they would be under a different system.

The next item in the charge for delivery is 6s. a chaldron for cartage from the wharf to the consumer's residence. The best way, perhaps, to judge of the reasonableness of this charge, is by comparing it with the sums charged for similar work done elsewhere. Now, assuming the average weight of the chaldron to be 27 cwt., and the average distance to which coals are carted $1\frac{1}{2}$ mile, the charge will be 3s. 5 $\frac{1}{2}$ d. per ton per mile; but in the north, in Durham, Lancashire, &c., it is usual to let the cartage of coals, including the loading, by contract, at from 7d. to 8d. a ton on turnpike roads, and 9d. and 10d. on heavy country roads. So that the expense of cartage in London is four or five times as much as it costs in the north. It seems difficult to account for this difference by the greater expense attending the keep of men, horses, &c. in the metropolis, though that certainly is very heavy. Perhaps a part of it is owing to the system of licensing carts, and regulating the fees of cartage. At all events the subject is one that ought to be investigated.

Exclusive of the charge of 6s. for cartage, there is a further charge of 1s. 6d. for shooting, that is, for unloading the wagon into the cellar. Next to the item for whippers, this is the most outrageous overcharge in this lengthened catalogue of abuses. There are thousands of labourers in London who would be glad to be allowed to perform the same work for 3d. or 4d., for which the citizens are obliged to pay 1s. 6d. Indeed, we believe it might be done for a good deal less. Mr. Buddle says, "At the rate we pay our wagon-men for filling the wagons, I believe they would be very glad, for 2d., to heave these same coals out of the cellar again up the hole." — (*First Lords' Rep.* p. 121.); an operation which, every one knows, would be about 10 times as troublesome as pouring them down.

Such of our readers as may have gone through these statements will, we think, feel but little disposed to differ from the committee of the House of Lords, who observe, in the *Second Report*, "that in every stage, from the port of shipment to the coal merchant's wharf, and thence to the consumer's cellar, the regulations under which the trade is conducted are productive of delay, of an aggravation of expense, and an encouragement to fraud!" — (*Rep.* p. 8.)

The sale of coal by weight, and the abolition of the metage system, have undoubtedly eradicated some of the more flagrant abuses, that infected the trade. But the statements now laid before the reader show that there are other departments that require to be thoroughly examined. The exorbitancy of the existing charges for the delivery of coal from the ships to the wharf, and for carting, shooting, &c. demand that nothing should be left untried that may have any chance of contributing to their effectual reduction.

Regulations as to Sale in London. — A seller's ticket is to accompany all coals sold within the city of London and its environs, specifying the species of coal, and the number of sacks and weight of coal sent. The coals may be either in bags containing 1 or 2 cwt., or in bulk. The carman is in all cases bound to carry a weighing machine with the coal, which machine is to be made conformably to regulation; and, upon being desired, he is to weigh any one sack, or the whole sacks in his wagon. Penalty on refusing to weigh, or otherwise obstructing the weighing, 20l. Penalty on non-delivery of ticket to purchaser, 20l. In the event of the weight being deficient, a penalty is imposed of 10l. or 50l., according to deficiency. Quantities of less than 560 lbs. may be sold without being weighed. — (1 & 2 Will. 4. c. 76.)

In order to save trouble in collecting the duties that still attach to coal in the port of London, the corporation is authorised to compound with the owner or master of any ship or vessel importing coal, for the tonnage upon which the duties are to be paid. A certificate of such composition, expressing the number of tons of coal, cinders, or culm, agreed to be taken as the cargo of the ship or vessel compounded for, is to be given to the master or owner of the same, and to be taken as evidence of the quantity on board.

When no composition is entered into, the coal is to be weighed in the presence of an officer of the customs at the port of shipment; and the duties are to be paid upon the weight so shipped.

The shipment of coal in the Tyne is at present regulated by the act 5 Geo. 4. c. 72., commonly called the *Turn Act*. The object of this act is to make all ships engaged in the trade of the Tyne be loaded in the order in which they arrive. It prevents any preference being given to particular ships; and renders it nearly impossible for any coal owner to give constant employment to any vessel in the trade which he may wish to employ. In some respects this act is probably advantageous, but, on the whole, its policy seems very questionable. Why should a coal owner be prevented from employing certain ships in preference to others? Under this act, if more ships engage in the trade than can be profitably employed in it, the loss produced by detention in port, and waiting for a cargo, instead of falling, as it naturally would, were the trade free, on particular ships, and driving them from the business, falls equally on every ship employed, and depresses the whole trade. There is no regulation of this sort in the Wear.

Exportation of Coal. — For a considerable number of years past a duty of 17s. 6d. a chaldron was laid on all large, and of 4s. 6d. a chaldron on all small coal exported. The first of these duties is quite excessive; and is not to be vindicated, unless the policy of preventing the exportation of coal were admitted. Inasmuch, however, as small coal is the only species used in manufactories, no ground could be assigned for prohibiting the exportation of round coal, except the risk of exhausting the mines. But the statements previously made show the futility of this apprehension. There cannot, therefore, be any reasonable doubt as to the policy of the reduction that has recently been made in the duty on large coal exported. We believe, indeed, that it might have been carried a good deal further, with advantage to the revenue and to all parties. — (For the existing duties on coal exported, see *TARIFF*.)

Price of Coal. — The following is an account of the contract price of coal supplied to Greenwich Hospital in the undermentioned years: —

Years.	Per Chaldron.	Years.	Per Chaldron.	Years.	Per Chaldron.
	£ s. d.		£ s. d.		£ s. d.
1730	1 4 6	1785	1 14 2 $\frac{1}{2}$	1824	2 3 8
1735	1 5 0	1790	1 14 4 $\frac{1}{2}$	1825	2 3 2
1740	1 9 0	1795	1 19 9	1826	2 0 4
1745	1 10 0	1800	2 11 7	1827	2 1 5 $\frac{1}{2}$
1750	1 7 7 $\frac{1}{2}$	1805	2 11 8 $\frac{3}{4}$	1828	2 0 8 $\frac{1}{2}$
1755	1 8 7 $\frac{1}{2}$	1810	3 0 8	1829	1 16 7
1760	1 12 8	1815	2 15 6 $\frac{3}{4}$	1830	1 12 11
1765	1 12 4 $\frac{1}{2}$	1820	2 5 9	1831	1 7 0
1770	1 9 1 $\frac{1}{2}$	1821	2 6 6	1832	1 4 3
1775	1 10 11 $\frac{1}{2}$	1822	2 4 6 $\frac{1}{2}$		
1780	1 17 8 $\frac{1}{2}$	1823	2 6 7		

(See art. PRICES.)

This table sets the beneficial influence of the abolition of the duty on coals, and of the other alterations that have been made in the management of the trade, in a very striking point of view.

Imports of Coal into London, and public Duties thereon.—The following table shows the quantity of coal and culm (small coal) imported into London during each of the 7 years ending with 1832, the public duties charged on the same, and the produce of the duties.—(*Parl. Paper*, No. 197. Sess. 1833.)

Coals, Cinders, and Culm, imported into the Port of London.				
Years	Total Quantity imported,		Rates of Public Duties charged on Importation.	Produce of the Duties.
	Stated in Chaldrons.	Stated in Tons, allowing 25½ cwt. to the Chaldron, 1 & 2 Will. 4. c. 76. s. 44.		
1826	1,600,229	2,040,291	Coals and cinders : Charged by measure, 6s. per chaldron. Charged by weight, 4s. per ton. Culm, 6d. per chaldron. { Duties repealed from 1st of March, 1831, per } { act 1 & 2 Will. 4. c. 16. }	£ 467,852
1827	1,476,331	1,882,321		416,804
1828	1,537,694	1,960,559		443,217
1829	1,583,511	2,018,975		464,659
1830	1,630,804	2,079,275		467,716
1831	1,604,151	2,045,292		40,702
1832	1,677,708	2,139,078		

Account of the various Local or Municipal Duties charged on Coals imported into the Port of London since 1825; specifying such Duties in detail, the Rate of each, and the Amount of Duty annually produced by each.—(*Parl. Paper*, No. 296. Sess. 1833.)

Years.	Description of Duties.	Rate of each Duty.	Annual Produce of each Duty.	
			£	s. d.
1826	Duty on coals delivered in the year ending 5th of January, 1827, pursuant to the act of the 5th & 6th of Will. & Mary, c. 10., for the relief of the orphans and other creditors of the city of London, and continued by various acts of parliament for effecting public works	6d. per chald.	65,548	3 5
	Additional metage duty, pursuant to the said act of 5 & 6 W. & M. and applicable to the purposes of the said orphans' fund	4d. per chald.		
1827	Ditto	ditto	59,292	9 9
1828	Ditto	ditto	63,211	14 6
1829	Ditto	ditto	65,029	14 10
1830	Ditto	ditto	66,689	10 11
1831	Ditto	ditto	65,364	15 6
1832	Commutation pursuant to the act of 1 & 2 Will. 4. c. 76. for the said duties of 6d. and 4d. per chaldron, continued by the act of 10 Geo. 4. c. 136. for making the approaches to London Bridge	8d. per ton	71,020	5 4
1826	Duty charged by 43 Geo. 3. c. 134. for establishing a market in the city of London for the sale of coals	1d. per chald.	6,649	8 10½
1827	Ditto	ditto	6,091	18 2½
1828	Ditto	ditto	6,472	15 1½
1829	Ditto	ditto	6,639	18 5½
1830	Ditto	ditto	6,785	9 11
1831	Ditto, including 267l. 8s. 6½d. for duty on coals imported in 1831, but delivered in 1832	ditto	6,665	2 0½
1832	Continued by the act of the 1 & 2 Will. 4. c. 76. for the support of the said market, and for paying the compensations of the land coal-meters of London, Westminster, and Middlesex, for the abolition of their offices	1d. per ton	8,877	10 8
1826	Duty payable to the corporation of the city of London, for metage	4d. per chald.	26,624	1 4
1827	Ditto	ditto	24,367	12 11
1828	Ditto	ditto	25,893	13 11
1829	Ditto	ditto	26,559	13 10
1830	Ditto	ditto	27,141	19 5
1831	Ditto	ditto	26,390	14 0
1832	Commutation for the said duty of 4d. per chaldron, water-bailiage and groundage of coals, and fees to Lord Mayor on permit, &c. pursuant to the act of the 1 & 2 Will. 4. c. 76., chargeable with the compensations to the clerks, officers, and deputy sea-coal meters, for the abolition of their places by the said act	4d. per ton	35,510	2 8
1826	Duty of water-bailiage on coals and groundage of colliers, payable to the corporation of London by non-freemen only	4d. per New-castle, or double chald. and 6d. per ship groundage	999	4 7½
1827	Ditto	ditto	903	11 3½
1828	Ditto	ditto	942	11 9
1829	Ditto	ditto	990	2 5
1830	Ditto	ditto	1,010	6 3½
1831	Ditto	ditto	991	15 0½
1832	Commuted by said act 1 & 2 Will. 4. c. 76., as before stated		Nil.	
1826	Fees payable to the Lord Mayor of London for permit and registering certificates of the quantity and quality of coals, pursuant to the act 9 Anne, c. 28.	1s. 6d. per ship	517	11 6
1827	Ditto	ditto	467	16 0
1828	Ditto	ditto	445	19 0
1829	Ditto	ditto	515	13 6
1830	Ditto	ditto	524	19 0
1831	Ditto	ditto	481	14 6
1832	Commuted under the said act 1 & 2 Will. 4. c. 76., as before mentioned.		Nil.	

Note.—The act of the 47 Geo. 3. c. 68. (repealed by the act 1 & 2 Will. 4. c. 76.) imposed a duty of 6d. per chaldron on all coals sold by wharf measure, and 1s. per 5 chaldrons, sold by pool measure; but the corporation of London have no means of ascertaining the amount of those duties paid in the districts of Westminster, Middlesex, and Surrey.—Guildhall, 15th of May, 1833.

It appears from this account, that the various local and municipal duties charged on coal in the port of London in 1832, amounted to 115,407l. 18s. 8d., being at the rate of about 1s. 4½d. per chaldron on the coal imported that year. Were these duties wholly abolished, or commuted for some other tax, and all regulations as to the unloading of ships in the river, with the exception of those necessary to preserve order, swept off, we have no doubt that the price of coal would be materially reduced.

An Account of the Quantity of Coals, Culm, and Cinders exported from the different Ports of England, Scotland, and Wales, for the Ten Years ending with 1838; distinguishing those sent Coastways, to Ireland, to British Colonies, and to all Foreign Countries; and distinguishing the Quantities sent to each. — (*Part. Paper*, No. 37. Sess. 1829.)

Years.	To other Ports of Great Britain (Coastwise).					To Ireland.			To British Colonies.					To Foreign Countries.						
	Coals (except Small Coals and Cinders.		Culm.	Total Quantity sent Coastwise, stated in Tons Weight.	Coals (except Small Coals and Cinders.		Culm.	Total Quantity exported to Ireland, stated in Tons Weight.	Coals (except Small Coals and Cinders.		Culm.	Coals (except Small Coals and Cinders.		Culm.	Coals (except Small Coals and Cinders.		Total Quantity exported to Foreign Countries, stated in Tons Weight.			
	Tons.	Chaldrons Imperial Measure.			Small Coals.	Chaldrons Imperial Measure.			Tons.	Chaldrons Imperial Measure.		Small Coals.	Chaldrons Imperial Measure.		Tons.	Chaldrons Imperial Measure.		Small Coals.	Chaldrons Imperial Measure.	Tons.
1819	433,045	2,105,745	18	70,934	3,459,508	156,531	354,439	21	15,168	689,660	9,805	49,513	1,333	233	71,497	9,475	22,732	35,712	9	164,375
1820	437,074	2,423,963	71	105,911	3,947,908	119,609	399,743	-	10,946	606,400	9,191	56,500	1,784	254	90,447	7,081	20,536	36,509	159	158,672
1821	463,974	2,956,757	105	97,396	5,731,908	140,851	352,600	-	10,441	644,787	10,521	53,431	2,016	115	90,423	8,236	23,671	37,509	216	170,941
1822	491,094	2,301,770	427	88,353	3,810,239	156,236	376,943	-	10,486	694,054	9,741	54,821	18,719	-	111,892	9,992	22,425	38,892	218	172,754
1823	574,835	2,672,456	62	97,425	4,372,839	166,131	373,353	112	6,415	693,413	13,606	51,281	3,448	99	89,713	3,446	16,579	42,959	526	163,662
1824	544,699	2,387,880	232	121,091	4,308,571	162,878	367,815	1,607	11,352	691,429	12,211	60,254	2,684	63	93,375	10,952	18,783	44,349	515	179,617
1825	539,760	2,623,354	25,036	121,357	4,384,433	159,723	368,815	2,368	15,036	695,832	10,597	69,648	5,022	288	114,364	27,827	15,501	47,671	755	197,254
1826	537,355	2,788,125	78,738	139,360	4,730,307	136,052	367,849	9,119	23,599	707,584	49,400	55,231	2,796	278	123,437	45,518	9,222	57,565	270	923,219
1827	595,278	2,532,871	103,115	127,096	4,440,318	198,857	306,289	30	19,214	670,728	43,963	53,645	3,095	278	123,109	54,090	11,403	59,867	478	244,232
1828	645,471	2,586,265	75,097	121,201	4,507,925	242,944	336,550	486	21,100	740,071	50,563	53,277	2,458	118	128,092	38,507	11,056	60,315	26	227,769

Aggregate Quantities shipped to all Parts.

Years.	Coals (except Small Coals) and Cinders.			Small Coals.		Culm.		Total Quantity shipped to all Ports, stated in Tons Weight.
	Tons.	Chaldrons Newcastle Measure.	Chaldrons Imperial Measure.	Chaldrons Newcastle Measure.	Chaldrons Imperial Measure.	Chaldrons Newcastle Measure.	Chaldrons Imperial Measure.	
1819	613,996	22,732	2,502,997	35,712	1,372	9	86,335	4,365,040
1820	572,955	20,536	2,819,506	36,509	1,855	159	117,111	4,803,427
1821	625,362	23,671	2,664,788	37,509	2,121	18	107,952	4,638,059
1822	606,763	22,425	2,733,534	38,892	19,146	216	99,439	4,788,839
1823	720,018	16,579	3,097,070	42,599	3,622	526	98,939	5,319,627
1824	733,980	18,783	3,015,949	44,349	4,223	515	132,443	5,279,192
1825	737,837	15,501	3,061,817	47,671	32,426	755	136,456	5,391,763
1826	881,415	9,222	3,211,305	57,565	81,673	270	163,240	5,856,547
1827	892,188	11,403	2,899,805	59,867	106,240	478	146,518	5,458,377
1828	977,485	11,056	2,976,093	60,315	78,041	26	142,419	5,603,807

Customs Revenue on Coals, Cinders, and Culm.

Years.	Gross Revenue.			Total Gross Revenue.			Net Produce of the Duties on Coals, Cinders, and Culm in the United Kingdom.		
	On Coals, Cinders, and Culm brought on shore, and by Inland Navigation, in the United Kingdom.	On Coals, Cinders, and Culm exported to Foreign Parts.	Years.	On Coals, Cinders, and Culm brought on shore, and by Inland Navigation, in the United Kingdom.	On Coals, Cinders, and Culm exported to Foreign Parts.	Years.	On Coals, Cinders, and Culm brought on shore, and by Inland Navigation, in the United Kingdom.	On Coals, Cinders, and Culm exported to Foreign Parts.	Years.
1819	£ 957,899 9 10 ¹	£ 48,861 7 11 ¹	1819	£ 957,899 9 10 ¹	£ 48,861 7 11 ¹	1819	£ 986,869 4 7 ¹	£ 1,115,995 7 0 ¹	1819
1820	1,086,564 17 3 ¹	50,911 13 1 ¹	1820	1,086,564 17 3 ¹	50,911 13 1 ¹	1820	1,050,032 14 4 ¹	1,070,777 3 6 ¹	1820
1821	1,019,865 10 5 ¹	52,771 4 6 ¹	1821	1,019,865 10 5 ¹	52,771 4 6 ¹	1821	1,059,977 6 0 ¹	1,167,767 11 1 ¹	1821
1822	1,006,506 2 3 ¹	44,020 5 6 ¹	1822	1,006,506 2 3 ¹	44,020 5 6 ¹	1822	1,189,679 6 9 ¹	991,632 13 8 ¹	1822
1823	1,145,659 1 3 ¹	42,821 16 10 ¹	1823	1,145,659 1 3 ¹	42,821 16 10 ¹	1823	943,339 16 7 ¹	1,010,393 17 5 ¹	1823
1824	948,810 16 10 ¹	40,451 1 10 ¹	1824	948,810 16 10 ¹	40,451 1 10 ¹	1824	917,230 4 10 ¹	907,718 17 4 ¹	1824
1825	972,839 19 9 ¹	45,182 9 6 ¹	1825	972,839 19 9 ¹	45,182 9 6 ¹	1825	883,369 9 4 ¹	964,105 7 6 ¹	1825
1826	862,226 8 6 ¹	41,423 6 2	1826	862,226 8 6 ¹	41,423 6 2	1826	936,088 4 10 ¹		1826
1827	922,682 1 4 ¹		1827	922,682 1 4 ¹		1827			1827
1828			1828			1828			1828

COASTING TRADE, the trade or intercourse carried on by sea between two or more ports or places of the same country.

It has been customary in most countries to exclude foreigners from all participation in the coasting trade. This policy began in England in the reign of Elizabeth (5 Eliz. c. 5.), or, perhaps, at a more remote era; and was perfected by the acts of navigation passed in 1651 and 1660. A vast number of regulations have been since enacted at different periods. The existing rules with respect to it, which have been a good deal simplified, are embodied in the act 3 & 4 Will. 4. c. 52., and are as follow:—

Definition of Coasting Trade.—All trade by sea from any one part of the United Kingdom to any other part thereof, or from one part of the Isle of Man to another thereof, shall be deemed to be a coasting trade, and all ships while employed therein shall be deemed to be coasting ships; and no part of the United Kingdom, however situated with regard to any other part thereof, shall be deemed in law, with reference to each other, to be parts beyond the seas in any matter relating to the trade or navigation or revenue of this realm.— § 105.

Lords of Treasury to regulate what shall be deemed trading by Sea under this Act.—It shall be lawful for the said commissioners of his Majesty's treasury to determine and direct in what cases the trade by water from any place on the coast of the United Kingdom to another of the same shall or shall not be deemed a trade by sea within the meaning of this act or of any act relating to the customs.— § 106.

Coasting Ship confined to coasting Voyage.—No goods shall be carried in any coasting ship, except such as shall be laden to be so carried at some port or place in the United Kingdom, or at some port or place in the Isle of Man respectively; and no goods shall be laden on board any ship to be carried coastwise until all goods brought in such ship from parts beyond the seas shall have been unladen; and if any goods shall be taken into or put out of any coasting ship at sea or over the sea, or if any coasting ship shall touch at any place over the sea, or deviate from her voyage, unless forced by unavoidable circumstances, or if the master of any coasting ship which shall have touched at any place over the sea shall not declare the same in writing under his hand to the collector or comptroller at the port in the United Kingdom or in the Isle of Man where such ship shall afterwards first arrive, the master of such ship shall forfeit the sum of 200*l.*— § 107.

Before Goods be laden or unladen, Notice of Intention, &c. to be given, and proper Documents to issue.—No goods shall be laden on board any ship in any port or place in the United Kingdom or in the Isle of Man to be carried coastwise, nor having been brought coastwise shall be unladen in any such port or place from any ship, until due notice in writing, signed by the master, shall have been given to the collector or comptroller, by the master, owner, wharfinger, or agent of such ship, of the intention to lade goods on board the same to be so carried, or of the arrival of such ship with goods so brought, as the case may be, nor until proper documents shall have been granted as herein-after directed for the lading or for the unloading of such goods; and such goods shall not be laden or unladen except at such times and places, and in such manner, and by such persons, and under the care of such officers, as are herein-after directed; and all goods laden to be so carried, or brought to be so unladen, contrary hereto, shall be forfeited.— § 108.

Particulars in Notice.—In such notice shall be stated the name and tonnage of the ship, and the name of the port to which she belongs, and the name of the master, and the name of the port to which she is bound or from which she has arrived, and the name or description of the wharf or place at which her lading is to be taken in or discharged, as the case may be; and such notice shall be signed by the master, owner, wharfinger, or agent of such ship, and shall be entered in a book to be kept by the collector, for the information of all parties interested; and every such notice for the unloading of any ship or vessel shall be delivered within 24 hours after the arrival of such ship or vessel, under a penalty of 20*l.* to be paid by the master of such ship or vessel; and in every such notice for the lading of any ship or vessel shall be stated the last voyage on which such ship or vessel shall have arrived at such port; and if such voyage shall have been from parts beyond the seas there shall be produced with such notice a certificate from the proper officer of the discharge of all goods, if any, brought in such ship, and of the due clearance of such ship or vessel inwards of such voyage.— § 109.

From and to Ireland.—Upon the arrival of any coasting ship at any port in Great Britain from Ireland, or at any port in Ireland from Great Britain, the master of such ship shall, within 24 hours after such arrival, attend and deliver such notice, signed by him, to the collector or comptroller; and if such ship shall have on board any goods subject on arrival to any duty of excise, or any goods which had been imported from parts beyond the seas, the particulars of such goods, with the marks and numbers of the packages containing the same, shall be set forth in such notice; and if there shall be no such goods on board, then it shall be declared in such notice that no such goods are on board; and the master shall also answer any questions relating to the voyage as shall be demanded of him by the collector or comptroller; and every master who shall fail in due time to deliver such notice, and truly to answer such questions, shall forfeit the sum of 100*l.*— § 110.

After Notice given of lading, Collector may grant a general Sufferance.—When due notice shall have been given to the collector or comptroller at the port of lading of the intention to lade goods on board any coasting ship, such collector or comptroller shall grant a general sufferance for the lading of goods (without specifying the same) on board such ship, at the wharf or place which shall be expressed in such sufferance; and such sufferance shall be a sufficient authority for the lading of any sort of goods, except such, if any, as shall be expressly excepted therein: provided always, that before any sufferance be granted for any goods prohibited to be exported, or subject to any export duty other than any *ad valorem* duty, the master or owner of any such ship, or the shipper of such goods, shall give bond, with one sufficient surety, in treble the value of the goods, that the same shall be landed at the port for which such sufferance is required, or shall be otherwise accounted for to the satisfaction of the commissioners of his Majesty's customs.— § 111.

Master of Coasting Vessel to keep a Cargo Book.—The master of every coasting ship shall keep or cause to be kept a cargo book of the same, stating the name of the ship and of the master, and of the port to which she belongs, and of the port to which bound on each voyage; and in which book shall be entered, at the port of lading, an account of all goods taken on board such ship, stating the descriptions of the packages, and the quantities and descriptions of the goods therein, and the quantities and descriptions of any goods stowed loose, and the names of the respective shippers and consignees, as far as any of such particulars shall be known to him; and in which book, at the port of discharge, shall be noted the respective days upon which any of such goods be delivered out of such ship, and also the respective times of departure from the port of lading, and of arrival at any port of unloading; and such master shall produce such book for the inspection of the coast-waiter or other proper officer, so often as the same shall be demanded, and who shall be at liberty to make any note or remark therein; and if such master shall fail correctly to keep such book, or to produce the same, or if at any time there be found on board such ship any goods not entered in the cargo book as laden, or any goods noted as delivered, or if at any time it be found that any goods entered as laden, or any goods not noted as delivered, be not on board, the master of such ship shall forfeit the sum of 50*l.*; and if, upon examination at the port of lading, any package entered in the cargo book as containing any foreign goods shall be found not to contain such goods, such package, with its contents, shall be forfeited; and if at the port of discharge any package shall be found to contain any foreign goods which are not entered in such book, such goods shall be forfeited.— § 112.

Accounts of Foreign Goods, &c. to be delivered to Collector. — Before any coasting ship shall depart from the port of lading, an account, together with a duplicate of the same, all fairly written, and signed by the master, shall be delivered to the collector or comptroller; and in such account shall be set forth such particulars as are required to be entered in the cargo book of all foreign goods, and of all goods subject to export duty (other than any *ad valorem* duty), and of all corn, grain, meal, flour, or malt, laden on board, and generally, whether any other British goods or no other British goods be laden on board, as the case may be, or whether such ship be wholly laden with British goods not being of any of the descriptions before mentioned, as the case may be; and the collector or comptroller shall select and retain one of such accounts, and shall return the other, dated and signed by him, and noting the clearance of the ship thereon; and such account shall be the clearance of the ship for the voyage, and the transire for the goods expressed therein; and if any such account be false, or shall not correspond with the cargo book, the master shall forfeit the sum of 50*l.* — § 113.

Transire to be delivered to Collector. — Before any goods be unladen from any coasting ship at the port of discharge, the master, owner, wharfinger, or agent of such ship shall deliver the transire to the collector or comptroller of such port, who shall thereupon grant an order for the unloading of such ship at the wharf or place specified in such order: provided always, that if any of the goods on board such ship be subject to any duty of customs or excise payable on arrival coastwise at such port, the master, owner, wharfinger, or agent of such ship, or the consignee of such goods, shall also deliver to the collector or comptroller a bill of the entry of the particulars of such goods, expressed in words at length, together with a copy thereof, in which all sums and numbers may be expressed in figures, and shall pay down all duties of customs, or produce a permit in respect of all duties of excise, which shall be due and payable on any of such goods, as the case may be; and thereupon the collector and comptroller shall grant an order for the landing of such goods, in the presence or by the authority of the coast-waiter. — § 114.

Collector in certain Cases may grant general Transire for Coasting Vessels. — It shall be lawful for the collector and comptroller, in the cases herein-after mentioned, to grant for any coasting ship a general transire, to continue in force for any time not exceeding one year from the date thereof, for the lading of any goods (except such goods, if any, as shall be expressly excepted therein), and for the clearance of the ship in which the goods shall be laden, and for the unloading of the goods at the place of discharge; (that is to say,)

For any ship regularly trading between places in the river Severn eastward of the Holmes;

For any ship regularly trading between places in the river Humber;

For any ship regularly trading between places in the Frith of Forth;

For any ship regularly trading between places to be named in the transire, and carrying only manure, lime, chalk, stone, gravel, sand, or any earth, not being fullers' earth:

Provided always, that such transire shall be written in the cargo book herein-before required to be kept by the masters of coasting ships: provided also, that if the collector and comptroller shall at any time revoke such transire, and notice thereof shall be given to the master or owner of the ship, or shall be given to any of the crew when on board the ship, or shall be entered in the cargo book by any officer of the customs, such transire shall become void, and shall be delivered up by the master or owner to the collector or comptroller. — § 115.

Coast-waiter, &c. may go on board and examine any Coasting Ship. — It shall be lawful in any case, and at all legal times, for the coast-waiter, and also for the landing-waiter, and for the searcher, and for any other proper officer of the customs, to go on board any coasting ship in any port or place in the United Kingdom or in the Isle of Man, or at any period of her voyage, and strictly to search such ship, and to examine all goods on board, and all goods being laden or unladen, and to demand all documents which ought to be on board such ship. — § 116.

Times and Places for landing and shipping. — No goods shall be unshipped from any ship arriving coastwise in the United Kingdom or in the Isle of Man, and no goods shall be shipped, or waterborne to be shipped, in the United Kingdom or in the Isle of Man, to be carried coastwise, but only on days not being Sundays or holidays, and in the daytime, (that is to say,) from the 1st of September until the last day of March betwixt sun-rising and sun-setting, and from the last day of March until the 1st of September between the hours of 7 o'clock in the morning and 4 o'clock in the afternoon; nor shall any such goods be so unshipped, shipped, or waterborne, unless in the presence or with the authority of the proper officer of the customs, nor unless at places which shall be appointed or approved by the proper officer of the customs. — § 117.

Goods prohibited or restrained. — Whenever any goods which may be prohibited to be exported by proclamation or by order in council under the authority of this act shall be so prohibited, it shall be lawful in such proclamation or order in council to prohibit or restrict the carrying of such goods coastwise; and if any such goods shall be carried coastwise, or shall be shipped or waterborne to be carried coastwise, contrary to any such prohibition or restriction, the same shall be forfeited. — § 118.

Dues of the City of London. — For the purpose of enabling the dues payable to the city on articles imported coastwise to be ascertained and collected, it is enacted, that if all or any of the following goods, viz. firkins of butter, tons of cheese, fish, eggs, salt, fruit, roots eatable, and onions, brought coastwise into the port of the said city, and which are liable to the said dues, be landed or unshipped at or in the said port before a proper certificate of the payment of the said dues shall have been obtained, such goods shall be forfeited, and may be seized by an officer of customs empowered to seize any goods that may be landed without due entry thereof. — (7 & 8 Geo. 4. c. 56. § 15.)

Account of the Tonnage of Vessels employed in the Coasting Trade, which have entered at and cleared out from the Ports of Great Britain, from 1827 to 1831, both inclusive. — (*Parl. Paper*, No. 429. Sess. 1832.)

Years.	Tonnage entered Inwards.	Tonnage cleared Outwards.	Years.	Tonnage entered Inwards.	Tonnage cleared Outwards.
1827	8,186,004	8,648,868	1830	9,121,619	9,439,099
1828	8,811,109	8,957,286	1831	9,176,758	9,372,870
1829	8,933,633	9,158,525			

COBALT (Ger. *Kobalt*; Du. *Kobal*; Sw. *Cobolt*, Fr. *Cobalt*; It. *Cobalto*; Rus. *Kobolt*; Lat. *Cobaltum*), a mineral of a grey colour, with a shade of red, and by no means brilliant. It has scarcely any taste or smell; is rather soft; specific gravity about 8.6. Sometimes it is composed of plates, sometimes of grains, and sometimes of small fibres adhering to each other. Its oxides are principally employed. — (See *SMALTS*, or *SMALTZ*.) They form the most permanent blue with which we are acquainted. The colouring power of oxide of cobalt on vitrifiable mixtures is greater, perhaps, than that of any other metal. One grain gives a full blue to 240 grains of glass. — (*Thomson's Chemistry*, and *Ure's Dictionary*.)

COCCULUS INDICUS, or **INDIAN BERRY** (Sans. *Kakamari*; Malay, *Tuba-bidgi*), the fruit of the *Menispermum Cocculus*, a large tree of the Malabar coast, Ceylon, &c. It is a small kidney-shaped berry, having a white kernel inside, of a most unpleasant taste. It is of a poisonous and intoxicating quality, and has been employed to adulterate ale and beer. But its employment in that way is prohibited, under a penalty of 200*l.* upon the brewer, and of 500*l.* upon the seller of the drug, by the 56 Geo. 3. c. 58.

COCHINEAL (Ger. *Koschenilje*; Du. *Conchenilje*; Fr. *Cochenille*; It. *Cocciniglia*; Sp. *Cochinilla*, *Grana*; Port. *Cochinilha*; Rus. *Konssenel*), an insect (*Coccus cacti*) found in Mexico, Georgia, South Carolina, and some of the West India islands; but it is in Mexico only that it is reared with care, and forms an important article of commerce. It is a small insect, seldom exceeding the size of a grain of barley; and was generally believed, for a considerable time after it began to be imported into Europe, to be a sort of vegetable grain or seed. There are two sorts or varieties of cochineal: the best or domesticated, which the Spaniards called *grana fina*, or fine grain; and the wild, which they call *grana sylvestra*. The former is nearly twice as large as the latter; probably because its size has been improved by the favourable effects of human care, and of a more copious and suitable nourishment, derived solely from the *Cactus cochinellifer*, during many generations. Wild cochineal is collected six times in the year; but that which is cultivated is only collected thrice during the same period. The insects are detached from the plants on which they feed by a blunt knife; they are then put into bags, and dipped in boiling water to kill them, after which they are dried in the sun; and though they lose about two thirds of their weight by this process, about 600,000 or 700,000 lbs. (each pound being supposed to contain 70,000 insects) are brought annually to Europe. It is principally used in the dyeing of scarlet, crimson, and other esteemed colours. The watery infusion is of a violet crimson; the alcoholic of a deep crimson; and the alkaline of a deep purple, or rather violet hue. It is imported in bags, each containing about 200 lbs.; and has the appearance of small, dry, shrivelled, rugose berries or seeds, of a deep brown, purple, or mulberry colour, with a white matter between the wrinkles. In this state they suffer no change from length of keeping. Dr. Bancroft says that that cochineal is the best, which "is large, plump, dry, and of a *silver white* colour on the surface."

The species of cochineal called *granilla*, or dust, is supposed by Dr. Bancroft to be principally formed of *grana sylvestra*. The insects of which it consists are smaller than those composing the fine cochineal; and it does not yield more than a third of the colouring matter that is yielded by the latter. The cochineal insect was introduced into India in 1795; but a very inferior sort only is produced. It has also been introduced into Java and Spain, but with what success remains to be seen. — (*Thomson's Dispensatory*; *Bancroft on Colours*, &c.)

The imports of cochineal usually vary from 1,100 to 1,650 bags, or from 220,000 to 330,000 lbs. In 1831, the quantity imported amounted to 224,371 lbs.; of which 95,728 lbs. were brought from Mexico, 69,824 lbs. from the United States, 51,146 lbs. from the British West Indies, and 4,370 lbs. from Cuba and the foreign West Indies. The exports during the same year amounted to about 90,000 lbs. The duty on foreign cochineal was reduced, in 1826, from 1*s.* per lb. to 6*d.* At an average of the 3 years ending with 1831, the entries for home consumption amounted to 148,131 lbs. a year.

The price of cochineal fluctuated very much during the war, partly on account of the obstacles which it occasionally threw in the way of importation, and partly on account of its being an article of direct government expenditure. In 1814, the price of the best cochineal was as high as 36*s.* and 39*s.*; and it has since gone on regularly declining, with hardly a single rally, till it has sunk to 8*s.* or 10*s.* Previously to the war it had never been under 12*s.* or 13*s.* Lac dye has recently been employed to some extent in dyeing scarlet; but notwithstanding this circumstance, the consumption of cochineal, occasioned, no doubt, partly by its cheapness, and partly, perhaps, by some change of fashion, has been materially increased since 1824. This, however, has not had any material influence on its price; and it would appear, from the long continuance of low prices, without any diminution of imports, that they are still sufficient to remunerate the growers of the article. — (*Tooke on High and Low Prices*; *Cook's Commerce of Great Britain for 1830*; *Parl. Papers*, &c.)

COCOA. See **CACAO**.

COCO, **COKER**, or, more properly, **COCOA NUTS** (Ger. *Kokosnüsse*; Du. *Kokosnooten*; Fr. and Sp. *Cocos*; It. *Cocchi*; Rus. *Kokos*; Sans. *Narikēla*), the fruit of a species of palm tree (*Cocos nucifera* Lin.). This tree is common almost every where within the tropics, and is one of the most valuable in the world. It grows to the height of from 50 to 90 feet; it has no branches, but the leaves are from 12 to 14 feet in length, with a very strong middle rib. The fruit is nearly as large as a man's head; the

external rind is thin, tough, and of a brownish red colour; beneath this there is a quantity of very tough fibrous matter, which is used in many countries in the manufacture of cordage, and coarse sail-cloth — (see COIR); within this fibrous coating is the shell of the nut, which is nearly globular, very hard, susceptible of a high polish, and used for many domestic purposes; the kernel is white, in taste and firmness resembling that of a hazel nut; it is hollow in the interior, the hollow being filled with a milky fluid. While the nut is green, the whole hollow of the shell is filled with fluid, which is refreshing, agreeable, and pleasant to the taste. The solid part of the ripe kernel is extremely nutritious, but rather indigestible. The kernels yield by expression a great deal of oil, which, when recent, is equal to that of sweet almonds; but it soon becomes rancid, and is then employed by painters. A tree generally yields about 100 nuts, in clusters near the top of about a dozen each. The wood of the tree is made into boats, rafters, the frames of houses, and gutters to convey water. The leaves are used for thatching buildings; and are wrought into mats, baskets, and many other things, for which osiers are employed in Europe; so that every part of it is applied to some useful purpose.

If the body of the tree be bored, there exudes from the wound a white liquor, called palm wine or toddy. It is very sweet when fresh; kept a few hours, it becomes more poignant and agreeable; but next day it begins to grow sour, and in the space of 24 hours is changed into vinegar. When distilled, it produces the best species of Indian arrack; it also yields a great deal of sugar. Toddy is obtained from several species of palms, but that of the *Cocos nucifera* is the best. — (See *Ainslie's Materia Indica*; *Rees's Cyclopædia*, &c.)

An improvement has recently been effected in the preparation of cocoa oil, which promises to be of much importance in the arts, by making it available in the manufacture of candles and soap, and for various purposes to which it was not previously applicable.

The palm oil met with in the market is not obtained from the *Cocos nucifera*, but from another species of palm. It is chiefly imported from the coast of Guinea. — (See PALM OIL.)

Cocoa nuts are produced in immense quantities in Ceylon, forming, with their products, — oil, arrack, and coir, — the principal articles of export from that island. They are also very abundant in the Maldive Islands, Siam, and on several places of the coast of Brazil. Cocoa oil is in very extensive use all over India, and large quantities are manufactured in the lower provinces of Bengal. This latter is said to be superior to that imported from Ceylon.

The duty on cocoa nuts, which is imposed by tale, was judiciously reduced in 1832. from 5s. per 120 on those from a British possession to 1s. per 1,200; those from a foreign country pay 20 per cent. *ad valorem*.

COD (Ger. *Kabljau*, *Bakalau*; Du. *Kabeljaauw*, *Baukaelja*; Da. *Kabliau*, *Skræitorsk*, *Bakelau*; Sw. *Kabeljo*, *Bakelau*; Fr. *Morue*, *Cabillaud*; It. *Baccala*, *Baccalare*, Sp. *Bacalao*; Port. *Bacalhão*; Lat. *Gadus*), a species of fish, too well known to require any description. "It is amazingly prolific. Leewenhoeck counted 9,384,000 eggs in a cod-fish of a middling size; a number that will baffle all the efforts of man to exterminate. In our seas they begin to spawn in January, and deposit their eggs in rough ground, among rocks. Some continue in roe till the beginning of April.

"The cod is only found in the northern parts of the world; it is an ocean fish, and never met with in the Mediterranean. The great rendezvous of the cod-fish is on the banks of Newfoundland, and the other sand banks that lie off the coasts of Cape Breton, Nova Scotia, and New England. They prefer those situations, by reason of the quantity of worms produced in these sandy bottoms, which tempt them to resort there for food. But another cause of the particular attachment the fish have to these spots is their vicinity to the polar seas, where they return to spawn: there they deposit their roes in full security; but want of food forces them, as soon as the more southern seas are open, to repair thither for subsistence. Few are taken to the north of Iceland, but they abound on its south and west coasts. They are also found to swarm on the coasts of Norway, in the Baltic, and off the Orkney and Western Isles; after which their numbers decrease in proportion as they advance towards the south, when they seem quite to cease before they reach the mouth of the Straits of Gibraltar.

"Before the discovery of Newfoundland, the greater fisheries of cod were on the seas of Iceland, and off our Western Isles, which were the grand resort of ships from all the commercial nations; but it seems that the greatest plenty was met with near Iceland. The English resorted thither before the year 1415; for we find that Henry V. was disposed to give satisfaction to the King of Denmark, for certain irregularities committed by his subjects on those seas. In the reign of Edward IV. the English were excluded from the fishery, by treaty. In later times, we find Queen Elizabeth condescending to ask permission to fish in those seas, from Christian IV. of Denmark. In the reign of her

successor, however, no fewer than 150 English ships were employed in the Iceland fishery; which indulgence might arise from the marriage of James with a princess of Denmark."—(*Pennant's British Zoology*.)

Cod is prepared in two different ways; that is, it is either gutted, salted, and then barrelled—in which state it is denominated green or pickled cod,—or it is dried and cured—in which state it is called dried cod. Ready access to the shore is indispensable to the prosecution of the latter species of fishery.

Cod Fishery, British.—Newfoundland was discovered by John or Sebastian Cabot, in 1497; and the extraordinary abundance of cod-fish on its banks was speedily ascertained. The French, Portuguese, and Spaniards engaged in the fishery soon after this discovery. The English were later in coming into the field. In 1578, France had on the banks of Newfoundland 150 vessels, Spain 120 or 130, Portugal 50, and England from 30 to 50. During the first half of last century, the fishery was principally carried on by the English, including the Anglo-Americans, and the French; but the capture of Cape Breton, and of their other possessions in America, gave a severe blow to the fishery of the latter. The American war divided the British fishery; that portion of it which had previously been carried on from New England, being thereafter merged in that of the United States. Still, however, we contrived to preserve the largest share. At an average of the 3 years ending with 1789, we are said to have had 402 ships, 1,911 boats, and 16,856 men, engaged in the American fisheries. During last war, the French being excluded from the fisheries, those of England attained to an extraordinary degree of prosperity; the total value of the produce of the Newfoundland fishery in 1814 having exceeded 2,800,000*l*. But since the peace, the British fishery on the Newfoundland banks has rapidly declined; and can hardly, indeed, be said, at this moment, to exist. It is now carried on almost entirely by the French and the Americans; the facilities enjoyed by the latter for its prosecution being greater than those of any other people, and the former being tempted to engage in it by the extraordinary encouragements afforded by government. At present, the British fishery carried on by the inhabitants of Newfoundland is confined entirely to the shore or boat fishery. But this, though probably not so good a nursery of sailors as the bank fishery, is admitted to be "the most productive of merchantable fish and oil."—(*McGregor's British America*, 2d ed. vol. i. p. 206.) The average annual produce of the fisheries of all sorts, including seal, salmon, &c., exported from Newfoundland, during the 3 years ended with 1832, is stated by Mr. McGregor at 516,417*l*.—(vol. i. p. 161.). A considerable fishery is also carried on from the ports and harbours of Nova Scotia and Cape Breton, New Brunswick, &c. But next to that of Newfoundland, the principal British fishery is carried on along the coast of Labrador. We borrow from the valuable work now referred to, the following recent and authentic statements with respect to it:—

"During the fishing season, from 280 to 300 schooners proceed from Newfoundland to the different fishing stations on the coast of Labrador, where about 20,000 British subjects are employed for the season. About one third of the schooners make two voyages, loaded with dry fish, back to Newfoundland during the summer; and several merchant vessels proceed from Labrador with their cargoes direct to Europe, leaving, generally, full cargoes for the fishing vessels to carry to Newfoundland. A considerable part of the fish of the second voyage is in a green or pickled state, and dried afterwards at Newfoundland. Eight or 9 schooners from Quebec frequent the coast, having on board about 80 seamen and 100 fishermen. Some of the fish caught by them is sent to Europe, and the rest to Quebec; besides which, they carry annually about 6,000*l*. worth of furs, oil, and salmon, to Canada.

"From Nova Scotia and New Brunswick, but chiefly from the former, 100 to 120 vessels resort to Labrador: the burden of these vessels may amount to 6,000 or 7,000 tons, carrying about 1,200 seamen and fishermen. They generally carry the principal part of their cargoes home in a green state.

"One third of the resident inhabitants are English, Irish, or Jersey servants, left in charge of the property in the fishing rooms, and who also employ themselves, in the spring and fall, catching seals in nets. The other two thirds live constantly at Labrador, as furriers and seal-catchers on their own account, but chiefly in the former capacity, during winter; and all are engaged in the fisheries during summer. Half of these people are Jerseymen and Canadians, most of whom have families.

"From 16,000 to 18,000 seals are taken at Labrador in the beginning of winter and in spring. They are very large; and the Canadians, and other winter residents, are said to feast and fatten on their flesh. About 4,000 of these seals are killed by the Esquimaux. The whole number caught produce about 350 tons of oil, value about 8,000*l*.

"There are 6 or 7 English houses, and 4 or 5 Jersey houses, established at Labrador, unconnected with Newfoundland, who export their fish and oil direct to Europe. The quantity exported last year (1832) to the Mediterranean was about

	54,000 quintals cod-fish, at 10s.	-	-	-	£ 27,000
	1,050 tierces salmon, at 60s.	-	-	-	3,150
To England, about	200 tons cod oil	-	-	-	5,200
	220 do. seal do.	-	-	-	4,880
	Furs	-	-	-	3,150
					£ 43,380
By Newfoundland houses,	27,500 quintals cod-fish, at 10s.	-	-	-	13,750
	280 tierces salmon, at 10s.	-	-	-	840
	Total direct export from Labrador	-	-	-	£ 57,970

		Brought forward	£ 57,970
Produce sent direct to Newfoundland from Labrador :—			
32,120 quintals cod-fish, at 10s. best quality	-	-	16,060
312,000 quintals cod-fish, at 8s.	-	-	124,800
1,800 tuns cod oil, at 20 <i>l</i> .	-	-	36,000
Salmon, &c.	-	-	3,220
Fish, &c. sent to Canada, about	-	-	12,000
Do. carried to Nova Scotia and New Brunswick,	}	}	52,000
should be in value at least			
Estimated value of the produce of Labrador, exclusive of what the Mo-	}	}	£ 302,050
ravians send to London			

"The Labrador fishery has, since 1814, increased more than *sixfold*, principally in consequence of our fishermen being driven from the grounds (on the Newfoundland coast) now occupied by the French. In 1829, the Americans had about 500 vessels and 15,000 men employed on the coast; and three "catch" amounted to 1,100,000 quintals fish, and about 3,000 tuns oil; value together about 610,000*l*."—(*British America*, vol. i. pp. 185—187.)

The total produce of the British fisheries in the various seas and rivers of America, including seal oil and skins, is estimated by Mr. McGregor, at an average of the 5 years ending with 1832, at 857,210*l*. a year.—(Vol. ii. p. 596; see, also, for further particulars, the useful pamphlet of Mr. Bliss on the *Statistics, Trade, &c. of British America*.)

About eight tenths of the dried fish exported from Newfoundland by British subjects, are sent to Spain, Portugal, Italy, and other Continental nations; the rest goes to the West Indies and to Great Britain.

By the act 26 Geo. 3. c. 26. bounties were given, under certain conditions specified in the act, to a certain number of vessels employed in the fishery on the coasts and banks of Newfoundland; but these bounties have entirely ceased several years since. A bounty was, however, paid, down to the 5th of April, 1830, to all persons residing in Great Britain and Ireland, curing, drying, or pickling cod-fish, ling, or hake; the bounty being 4*s*. a cwt. on the dried cod, &c., and 2*s*. 6*d*. a barrel on that which was pickled. A tonnage bounty was at the same time paid on vessels fitted out for the cod, ling, and hake fishery on the coasts of Great Britain and Ireland; but this has also ceased.

The act 5 Geo. 4. c. 51. contains several regulations with respect to the Newfoundland fisheries. Aliens are prohibited from fishing on the coasts, or in the bays or rivers of Newfoundland; excepting, however, the rights and privileges granted by treaty to foreign states at amity with his Majesty.

All British subjects may take, cure, and dry fish, occupy vacant places, cut down trees for building, and do other things useful for the trade. — § 3.

Certificates shall be granted to vessels clearing out for the fishery; and on arrival at Newfoundland a report shall be made of such certificate, and registered; and on leaving the fishery the usual clearance shall be obtained. Vessels having on board any goods other than fish, &c. to forfeit the fishing certificate. — § 4.

Persons throwing out ballast, &c. to the prejudice of the harbours in Newfoundland, shall be subject to a penalty. — § 5.

A contract in writing, specifying wages, and how to be paid, must be entered into with seamen and fishermen. — § 7.

A fisherman is prohibited receiving more than three fourths of his wages during service; but the balance due to him is to be paid immediately upon the expiration of the covenanted time of service. No fisherman to be turned off, except for wilful neglect of duty, or other sufficient cause, under a penalty, for each offence, of not less than 5*l*. nor more than 50*l*.

In order to fulfil the conditions in any treaty with a foreign state, his Majesty may empower the governor of Newfoundland to remove any works erected by British subjects for the purpose of carrying on the fishery between Cape St. John and Cape Ray, and to compel them to depart to another place. — § 12.

Every person so refusing to depart shall forfeit 50*l*. — § 13.

The governor is empowered to sell or lease places within the island called Ship-rooms. — § 14.

There are no means whatever by which to form any estimate of the number of ships and boats employed, either regularly or occasionally, in the cod fishery on the coasts of Great Britain, and on those of Norway, the Orkney and Shetland Islands, the Well-bank, the Dogger-bank, the Broad-fourteens, &c. or of the quantity and value of the fish annually caught. They must, however, be very considerable. See *FISH*.

For the regulations, &c. as to the importation of fish into Great Britain, see *FISH*.

It is doubtful whether the distant cod fishery may not have passed its zenith. Spain, Italy, and other Catholic countries, have always been the great markets for dried fish: but the observance of Lent is every day becoming less strict; and the demand for dried fish will, it is most likely, sustain a corresponding decline. The relaxed observance of Lent in the Netherlands and elsewhere has done more than any thing else to injure the herring fishery of Holland.

Cod Fishery, American. — The Americans have at all times prosecuted the cod fishery with great vigour and success. Their fishermen are remarkable for their activity and enterprise, sobriety and frugality; and their proximity to the fishing grounds, and the other facilities they possess for carrying on the fishery, give them advantages with which it is very difficult to contend. In 1795, the Americans employed in the cod fishery about 31,000 tons of shipping; in 1807, they are said to have employed 70,306 tons: but it subsequently declined for several years, and was almost entirely suspended during the late war. According to the official returns, the Americans had 85,687 tons of shipping engaged in the cod fishery in 1828; but owing to the slovenly and inaccurate way in which the navigation accounts laid before Congress have been prepared, — (for proofs of this, see *NEW YORK*,) — this statement is entitled to no credit. The corrected accounts for 1831 (laid before Congress the 15th of February, 1833) represent the

shipping engaged that year in the cod fishery as amounting to 60,977 tons. During the year ended the 30th of September, 1832, the Americans exported 250,514 quintals of dried, and 102,770 barrels of pickled cod; their aggregate value being about 1,050,000 dollars.

"The Americans follow two or more modes of fitting out for the fisheries. The first is accomplished by 6 or 7 farmers, or their sons, building a schooner during winter, which they man themselves (as all the Americans on the sea coast are more or less seamen as well as farmers); and after fitting the vessel with necessary stores, they proceed to the banks, Gulf of St. Lawrence, or Labrador; and, loading their vessel with fish, make a voyage between spring and harvest. The proceeds they divide, after paying any balance they may owe for outfit. They remain at home to assist in gathering their crops, and proceed again for another cargo, which is salted down, and not afterwards dried: this is termed mud-fish, and kept for home consumption. The other plan is, when a merchant, or any other, owning a vessel, lets her to 10 or 15 men on shares. He finds the vessel and nets. The men pay for all the provisions, hooks, and lines, and for the salt necessary to cure their proportion of the fish. One of the number is acknowledged master; but he has to catch fish as well as the others, and receives only about 20s. per month for navigating the vessel: the crew have five eighths of the fish caught, and the owners three eighths of the whole.

"The first spring voyage is made to the banks; the second either to the banks, Gulf of St. Lawrence, or the coast of Labrador; the third, or fall voyage, is again to the banks; and a fourth, or second fall voyage, is also made, sometimes, to the banks."—(*M'Gregor*, vol. i. p. 220.)

It is stipulated in the first article of a convention between Great Britain and the United States, signed at London, 20th of October, 1818, that the subjects of the United States shall have liberty to take all sorts of fish "on that part of the coast of Newfoundland from Cape Ray to the Rameau Islands, on the western and northern coasts of Newfoundland from Cape Ray to the Quirpon Islands, on the Magdalen Islands, and also on the coasts, bays, harbours, and creeks, from Mount Joly, on the southern coast of Labrador, to and through the Straits of Belleisle, and thence northwardly indefinitely along the coast, without prejudice, however, to any of the exclusive rights of the Hudson's Bay Company; and that the American fishermen shall also have liberty, for ever, to dry and cure fish in any of the unsettled bays, harbours, and creeks, of the southern part of the coast of Newfoundland here above described, and of the coast of Labrador; but so soon as the same, or any portion thereof, shall be settled, it shall not be lawful for the said fishermen to dry or cure fish without previous agreement for such purpose with the inhabitants, proprietors, or possessors of the ground. And the United States hereby renounce for ever any liberty heretofore enjoyed or claimed by the inhabitants thereof, to take, dry, or cure fish on or within 3 marine miles of any of the coasts, bays, creeks, or harbours of his Britannic Majesty's dominions in America not included within the above mentioned limits." The American fishermen are, however, admitted into all bays, &c. for the purpose of shelter, of repairing damages, of purchasing wood, and of obtaining water, and for no other purpose whatever; and when there, they are to be placed under such restrictions as may be necessary to prevent their abusing the privileges hereby reserved to them.

Cod Fishery, French.—France has always enjoyed a considerable share of the cod fishery. The following Table shows the extent to which she has carried it since the peace:—

Account of the Number of Ships, with their Tonnage, Crews, and Cargoes, that have entered the different Ports of France from the Cod Fishery during the Nine Years ending with 1831.—(From the *Tableau Général du Commerce de la France* for 1831, p. 346.)

Years.	Ships.	Tonnage.	Crew.	Cod, green.	Cod, dry.	Oil.
				<i>Kilog.</i>	<i>Kilog.</i>	<i>Kilog.</i>
1823	184	16,958	3,655	4,407,730	4,423,739	415,210
1824	348	36,999	6,672	7,677,824	14,691,189	1,353,898
1825	336	35,172	6,311	7,288,949	15,823,731	1,294,336
1826	341	38,938	7,088	8,627,341	15,591,664	1,063,670
1827	387	44,868	8,238	9,046,145	15,970,250	1,201,623
1828	381	45,094	7,957	12,838,291	17,256,155	1,395,897
1829	414	50,574	9,428	10,548,878	30,377,594	1,909,147
1830	377	45,036	8,174	10,410,302	13,645,790	1,156,059
1831	302	35,180	6,243	9,922,680	12,817,943	1,163,229

The quantities of oil are exclusive of *draches* (huiles non épurés); there are also sounds, &c. Marseilles, Granville, Dunkirk, Bordeaux, La Rochelle, and Nantes, are the principal ports whence ships are fitted out for the fishery.

But notwithstanding the apparent prosperity of this branch of industry, it may be doubted whether it be really so beneficial to France as would at first sight appear. It depends more upon artificial regulations than upon any thing else. Foreign cod is excluded from the French markets by the oppressive duty with which it is loaded; and the comparatively great demand for dried fish in Catholic countries renders this a very great boon to the French fishermen. But it is admitted, that this would not be enough to sustain the fishery; and bounties amounting to about 1,500,000 fr., or 60,000*l.* a year, are paid to those engaged in it. These, however, have been recently reduced.

St. Pierre and Miquelon, small islands on the coast of Newfoundland, belong to the French. Their right of fishing upon the shores of that island, and upon the great bank, was replaced, in 1814, upon the footing on which it stood in 1792. This concession has been much objected to by Mr. M'Gregor and others; we believe, however, that they have materially over-rated its influence.

COFFEE (Ger. *Koffe*, *Koffebohnen*; Du. *Koffy*, *Koffiboonen*; Da. *Kaffe*, *Kaffebønner*; Sw. *Koffe*; Fr. It. and Port. *Caffè*; Sp. *Café*; Rus. *Kofé*; Pol. *Kawa*; Lat. *Coffea*, *Caffea*; Arab. *Bun*; Malay, *Kāwa*; Pers. *Tochem*, *Kéwéh*; Turk. *Chaube*), the berries of the coffee plant (*Coffea Arabica* Lin.). They are generally of an oval form, smaller than a horse-bean, and of a tough, close, and hard texture; they are prominent on the one side and flattened on the other, having a deeply marked furrow running length-

wise along the flattened side; they are moderately heavy, of a greenish colour, and a somewhat bitterish taste.

Historical Notice of Coffee. — The coffee plant is a native of that part of Arabia called *Yemen*; but it is now very extensively cultivated in the southern extremity of India, in Java, the West Indies, Brazil, &c. We are ignorant of the precise period when it began to be roasted, and the decoction used as a drink, though the discovery is not supposed to date further back than the early part of the fifteenth century. No mention of it is made by any ancient writer; nor by any of the moderns previously to the sixteenth century. Leonhart Rauwolf, a German physician, is believed to be the first European who has taken any notice of coffee. His work was published in 1573, and his account is, in some respects, inaccurate. Coffee was, however, very accurately described by Prosper Albinus, who had been in Egypt as physician to the Venetian consul, in his works *de Plantis Egypti*, and *de Medicina Egyptiorum*, published in 1591 and 1592.

A public coffee-house was opened for the first time, in London, in 1652. A Turkey merchant, of the name of Edwards, having brought along with him from the Levant some bags of coffee, and a Greek servant accustomed to make it, his house was thronged with visitors to see and taste this new sort of liquor. And being desirous to gratify his friends without putting himself to inconvenience, he allowed his servant to make and sell coffee publicly. In consequence of this permission, the latter opened a coffee-house in St. Michael's Alley, Cornhill, on the spot where the Virginia Coffee-house now stands. Garraway's was the first coffee-house opened after the great fire in 1666. — (*Moseley on Coffee*, 5th ed. p. 15.)*

M. de la Roque mentions that the use of coffee was first introduced into France in the period between 1640 and 1660; and he further states, that the first coffee-house for the sale of coffee in France was opened at Marseilles, in 1671; and that one was opened at Paris in the following year. — (*Voyage de la Syrie*, tom. ii. pp. 310—319.)

Some time between 1680 and 1690, the Dutch planted coffee beans they had procured from Mocha, in the vicinity of Batavia. In 1690, they sent a plant to Europe; and it was from berries obtained from this plant that the first coffee plantations in the West Indies and Surinam were derived.

Progressive Consumption of Coffee in Great Britain. Influence of the Duties. — In 1660, a duty of 4d. a gallon was laid on all coffee made and sold. Previously to 1732, the duty on coffee amounted to 2s. a pound; but an act was then passed, in compliance with the solicitations of the West India planters, reducing the duty to 1s. 6d. a pound; at which it stood for many years, producing, at an average, about 10,000*l.* a year. In consequence, however, of the prevalence of smuggling, caused by the too great magnitude of the duty, the revenue declined, in 1783, to 2,869*l.* 10s. 10½*d.* And it having been found impossible otherwise to check the practice of clandestine importation, the duty was reduced, in 1784, to 6*d.* The consequences of this wise and salutary measure were most beneficial. Instead of being reduced, the revenue was immediately raised to near *three* times its previous amount, or to 7,200*l.* 15s. 9*d.*, showing that the consumption of legally imported coffee must have increased in about a *ninefold proportion*! — a striking and conclusive proof, as Mr. Bryan Edwards has observed, of the effect of heavy taxation in defeating its own object. — (*Hist. of the West Indies*, vol. ii. p. 340. 8vo ed.)

The history of the coffee trade abounds with similar and even more striking examples of the superior productiveness of low duties. In 1807, the duty was 1s. 8*d.* a pound; and the quantity entered for home consumption amounted to 1,170,164 lbs., yielding a revenue of 161,245*l.* 11s. 4*d.* In 1808, the duty was reduced from 1s. 8*d.* to 7*d.*; and in 1809, there were no fewer than 9,251,847 lbs. entered for home consumption, yielding, notwithstanding the reduction of duty, a revenue of 245,856*l.* 8s. 4*d.* The duty having been raised, in 1819, from 7*d.* to 1s. a pound, the quantity entered for home consumption, in 1824, was 7,993,041 lbs., yielding a revenue of 407,544*l.* 4s. 3*d.* In 1824, however, the duty being again reduced from 1s. to 6*d.*, the quantity entered for home consumption, in 1825, was 10,766,112 lbs., and in 1831 it had increased to 22,740,627 lbs., yielding a nett revenue of 583,751*l.*

The consumption of the United Kingdom may, at present, be estimated at about 23,000,000 lbs., producing about 600,000*l.* of revenue.

We subjoin

* Charles II. attempted, by a proclamation issued in 1675, to suppress coffee-houses, on the ground of their being resorted to by disaffected persons who "devised and spread abroad divers false, malicious, and scandalous reports, to the defamation of his Majesty's government, and to the disturbance of the peace and quiet of the nation." The opinion of the Judges having been taken as to the legality of the proceeding, they resolved, "That retailing coffee might be an innocent trade; but as it was used to nourish sedition, spread lies, and scandalise great men, it might also be a common nuisance!"

I. Quantities of the different Sorts of Coffee entered for Home Consumption in the United Kingdom, each Year since 1822.

Years ended	British Plantation.	Foreign Plantation.	East India.	Total.	Years ended	British Plantation.	Foreign Plantation.	East India.	Total.
	<i>Lbs.</i>	<i>Lbs.</i>	<i>Lbs.</i>	<i>Lbs.</i>		<i>Lbs.</i>	<i>Lbs.</i>	<i>Lbs.</i>	<i>Lbs.</i>
5th Jan. 1822	7,386,060	764	206,177	7,593,001	5th Jan. 1828	14,676,968	1,210	888,198	15,565,376
— 1823	7,494,218	3,416	171,717	7,669,351	— 1829	16,151,239	2,984	973,410	17,127,633
— 1824	8,218,342	881	235,697	8,454,920	— 1830	18,495,407	6,197	974,576	19,476,180
— 1825	7,947,890	1,540	313,513	8,262,943	— 1831	21,697,966	3,971	989,585	22,691,522
— 1826	10,622,376	2,849	457,745	11,082,970	— 1832	21,501,966	3,940	1,234,721	22,740,627
— 1827	12,409,000	2,753	791,570	13,203,323	— 1833	20,964,301	17,591	1,970,635	22,952,527

II. An Account of the Quantity of Coffee retained for Home Consumption in Great Britain, the Rates of Duty thereon, and the Produce of the Duties, each Year since 1789.

Years.	Quantities retained for Home Consumption.	Rates of Duty on				Nett Revenue of Customs and Excise.		
		British Plantation.		East India.				
		Lbs.	Per lb. s. d. 0 10½	Per lb. s. d. 2 0½	Per cent. ad valorem. £ s. d. Nil.	£	s.	d.
1789	930,141					46,286	17	11
1790	973,110	—	—	—	—	50,799	7	4
1791	1,047,276	—	—	—	—	57,659	5	11
1792	946,666	—	—	—	—	48,825	6	2
1793	1,070,438	—	—	—	—	67,357	11	9
1794	969,512	—	—	—	—	74,430	4	6
1795	1,054,588	1 5½	2 6¾	—	—	65,788	3	7
1796	396,953	—	—	—	—	30,048	6	11
1797	637,001	1 5½	3 7	—	—	92,469	3	11
1798	697,487	1 5½	2 7¾	—	—	78,966	6	9
1799	682,432	1 5½	2 7¾	2 0 0	—	74,001	2	2
1800	826,590	—	—	—	—	142,867	11	5
1801	750,861	1 5½	2 7	2 0 0	—	106,076	2	7
1802	829,435	1 6	2 7¾	2 0 0	—	72,183	2	3
1803	905,532	1 6¾	1 11¾	2 16 3	—	72,093	15	8
1804	1,061,327	1 7½	2 0¾	3 2 6	—	151,388	0	11
1805	1,201,736	1 7½	2 0¾	3 3 9	—	120,172	18	7
1806	1,157,014	1 7½	2 0¾	3 7 11	—	152,759	6	9
1807	1,170,164	—	—	—	—	161,245	11	4
1808	1,069,691	0 7	0 10	3 7 11	—	229,738	16	8
1809	9,251,837	0 7	0 10	3 6 8	—	245,886	8	4
1810	5,308,096	—	—	—	—	175,567	1	4
1811	6,390,122	—	—	—	—	212,890	12	10
1812	8,118,734	—	—	—	—	255,184	7	1
1813	8,788,601	0 7¾	0 10¾	3 19 2	Custom records destroyed.	213,513	18	4
1814	6,324,267	0 7¾	0 11¼	Nil.		258,762	18	3
1815	6,117,311	—	—	—	—	290,834	0	11
1816	7,557,471	—	—	—	—	298,540	5	1
1817	8,688,726	—	—	—	—	250,106	4	10
1818	7,967,857	—	—	—	—	292,154	8	10
1819	7,429,352	1 0	1 6	—	—	340,223	6	7
1820	6,869,286	—	—	—	—	371,252	5	6
1821	7,327,283	—	—	—	—	374,596	19	7
1822	7,404,204	—	—	—	—	416,324	3	9
1823	8,209,245	—	—	—	—	407,544	4	3
1824	7,993,040	—	—	—	—	307,204	14	2
1825	10,766,112	0 6	0 9	—	—	324,667	11	1
1826	12,724,139	—	—	—	—	384,994	13	2
1827	14,974,378	—	—	—	—	425,389	3	7
1828	16,522,423	—	—	—	—	484,975	10	8
1829	18,906,373	—	—	—	—	558,544	3	10
1830	21,840,520	—	—	—	—	559,431	19	6
1831	21,747,813	—	—	—	—	575,264	18	8
1832	22,053,326	—	—	—	—			

III. Account of the Quantity of Coffee imported into the United Kingdom from the several British Colonies and Plantations, from the British Possessions in the East Indies, and from Foreign Countries, in the Year ending the 5th of January, 1836; distinguishing the several Sorts of Coffee, and the Colonies and Countries from which the same was imported. — (Furnished by the Custom House.)

Colonies and Countries from which imported.	Of the British Possessions in America, and of Sierra Leone.	Of the East Indies and Mauritius.	Of the Foreign Plantations.	Total Quantity imported.
	<i>Lbs.</i>	<i>Lbs.</i>	<i>Lbs.</i>	<i>Lbs.</i>
British colonies and plantations in America; viz.				
Antigua	580	-	-	580
Barbadoes	57,825	-	-	57,825
Dominica	112,557	-	-	112,557
Grenada	8,236	-	-	8,236
Jamaica	11,154,307	-	-	11,154,307
St. Christopher	40	-	-	40
St. Lucia	53,582	-	-	53,582
St. Vincent's	118	-	-	118
Trinidad	21,950	-	11,110	33,060
Tortola	28	-	-	28
Bahamas	-	-	280,156	280,156
Demerara	1,139,054	-	-	1,139,054

III. Account of the Quantity of Coffee imported into the United Kingdom — *continued.*

Colonies and Countries from which imported.	Of the British Possessions in America, and of Sierra Leone.	Of the East Indies and Mauritius.	Of the Foreign Plantations.	Total Quantity imported.
	<i>Lbs.</i>	<i>Lbs.</i>	<i>Lbs.</i>	<i>Lbs.</i>
Berbice - - - - -	2,027,037	-	-	2,027,037
British North American Colonies - -	5,416	-	8,899	14,315
Egypt - - - - -	-	-	50	50
West Coast of Africa - - - - -	32,306	-	31,032	63,338
Cape of Good Hope - - - - -	-	338	-	338
Eastern coast of Africa - - - - -	-	214	-	214
Mauritius - - - - -	-	243,296	-	243,296
British possessions in the East Indies; viz. East India Company's territories, ex- clusive of Singapore - - - - -	-	2,462,813	-	2,462,813
Singapore - - - - -	-	849,900	-	849,900
Ceylon - - - - -	-	1,870,143	-	1,870,143
Java - - - - -	-	1,034,262	-	1,034,262
Philippine Islands - - - - -	-	34,019	-	34,019
Other islands of the Indian Seas - -	-	442	-	442
China - - - - -	-	27	-	27
New South Wales - - - - -	-	110	-	110
Hayti - - - - -	-	-	1,124,213	1,124,213
Foreign colonies in the West Indies; viz. Cuba - - - - -	-	-	609,418	609,418
United States of America - - - - -	-	-	37,360	37,360
Guatemala - - - - -	-	-	57,539	57,539
Columbia - - - - -	-	-	228	228
Brazil - - - - -	-	-	4,117,094	4,117,094
Europe - - - - -	4,010	672,350	336,434	1,012,794
Totals - - - - -	14,617,046	7,167,914	6,613,533	28,398,493

IV. Account of the Quantity of Coffee exported from the United Kingdom, in the Year ended the 5th of January, 1836; distinguishing the several Sorts of Coffee, and the Countries to which the same was exported. — (Furnished by *Custom House.*)

Countries to which exported.	Of the British Possessions in America, and of Sierra Leone.	Of the East Indies and Mauritius.	Of the Foreign Plantations.	Total Quantity exported.
	<i>Lbs.</i>	<i>Lbs.</i>	<i>Lbs.</i>	<i>Lbs.</i>
Russia - - - - -	18,852	3,750	1,319,652	1,342,254
Sweden - - - - -	-	102	9,985	10,087
Norway - - - - -	-	722	309,737	310,459
Denmark - - - - -	-	13,839	615,328	629,167
Prussia - - - - -	-	24,156	133,613	157,769
Germany - - - - -	44,867	194,081	866,730	1,105,678
The Netherlands - - - - -	43,597	2,008,468	4,397,527	6,449,592
France - - - - -	-	95,951	-	95,951
Portugal, the Azores, and Madeira -	30	642	7,534	8,206
Spain and the Canaries - - - - -	-	479	149	628
Gibraltar - - - - -	-	-	6,279	6,279
Italy - - - - -	35,512	209,686	1,489,905	1,735,103
Malta - - - - -	42,026	4,967	364,888	411,881
The Ionian Islands - - - - -	-	260	37,621	37,881
Turkey and Continental Greece - -	-	8,821	739,114	747,935
Morea and Greek Islands - - - - -	-	-	104,139	104,139
Guernsey, Jersey, Alderney, and Man -	8,892	10,488	3,837	23,217
	193,776	2,576,412	10,406,038	13,176,226
Cape of Good Hope - - - - -	-	-	34,776	34,776
Other parts of Africa - - - - -	2,108	5,370	5,255	12,733
East Indies and China - - - - -	-	966	302	1,268
New South Wales, Swan River, and Van Diemen's Land - - - - -	2	9,749	7,348	19,544
British North American Colonies - -	1	14,702	52,849	69,169
British West Indies - - - - -	-	8,676	19,988	28,664
United States of America - - - - -	-	-	640	640
Brazil - - - - -	-	761	-	761
States of the Rio de la Plata - - -	-	-	781	781
Chili - - - - -	112	245	1,330	1,687
Peru - - - - -	-	-	121	121
Totals from Great Britain - - - - -	200,091	2,616,881	10,529,398	13,346,370
British North American Colonies - -	167	-	-	167
Total quantity exported from the United Kingdom - - - - -	200,258	2,616,881	10,529,398	13,346,537

V. Account of the Amount of Duties received on Coffee in Great Britain and Ireland respectively in the Year ending 5th of January, 1836; distinguishing each Sort of Coffee, and the nett Produce of the Duties on Coffee in the United Kingdom in such Year. — (Furnished by the Custom-house.)

Year ending 5th January, 1836.	In Great Britain.	In Ireland.	In the United Kingdom.
	£	£	£
Of the British possessions in America and Sierra Leone	428,416	14,581	442,997
Of the East Indies and Mauritius	203,340	6,120	209,460
Other sorts	145	1	146
Total gross receipt	631,901	20,702	652,603
Nett produce	631,422	20,702	652,124

The introduction of tea and coffee, it has been well remarked, "has led to the most wonderful change that ever took place in the diet of modern civilised nations, — a change highly important both in a moral and physical point of view. These beverages have the admirable advantage of affording stimulus without producing intoxication, or any of its evil consequences. Lovers of tea or coffee are, in fact, rarely drinkers; and hence the use of these beverages has benefited both manners and morals. Raynal observes that the use of tea has contributed more to the sobriety of the Chinese than the severest laws, the most eloquent discourses, or the best treatises on morality." — (*Scotsman*, 17th of October, 1827.)

Supply and Consumption of Coffee. — Owing to the rapidly increasing consumption of coffee in this country, the Continent, and America, the great value of the article, the large amount of capital and labour employed in its production, and the shipping required for its transport, it has become a commodity of primary commercial importance. It deserves particular attention, too, inasmuch as there are few, if any, articles that exhibit such variations, not only as to consumption, but also as to growth and price. These are occasioned partly by changes of commercial regulations and duties, and partly, also, by the plant requiring 4 or 5 years before it comes to bear; so that the supply is neither suddenly increased when the demand increases, nor diminished when it falls off. St. Domingo used formerly to be one of the greatest sources of supply, having exported, in 1786, about 35,000 tons; and it is supposed that, but for the negro insurrection which broke out in 1792, the exports of that year would have amounted to 42,000 tons. The devastation occasioned by this event caused, for a series of years, an almost total cessation of supplies. Recently, however, they have again begun to increase; and are understood to amount, at present, to above 20,000 tons a year. From Cuba, the exports of coffee have within these few years rather declined, owing partly to an increased consumption in the island, and partly to the efforts of the planters having, a little time back, been more directed to the cultivation of sugar: they may at present amount to from 18,000 to 20,000 tons; or, including Porto Rico, to 25,000 or 27,000 tons. In Java, also, the exports of coffee have, of late, been on the decline, but not to any considerable extent. In Jamaica and the other British West India colonies, the cultivation of coffee was greatly extended during the prevalence of the high prices, but the imports have fallen off from 12,000 tons in 1829, to about 10,800 tons in 1832. In Brazil, the growth of coffee has increased with unprecedented rapidity. So late as 1821, the quantity of coffee exported from Rio de Janeiro did not exceed 7,500 tons; whereas it now amounts to about 30,000 tons!* This extraordinary increase has probably been, in some measure, owing to the continuance of the slave trade; and it remains to be seen, whether the growth of coffee may not now be checked by the late cessation of that abominable traffic. The culture of coffee in India and Ceylon is daily becoming of more importance. In India, it is raised chiefly on the coast of Malabar, and the quantity exported is, at present, believed to exceed 4,000,000 lbs. The exports from Ceylon, in 1830, were 1,669,490 lbs. The total imports of coffee into Great Britain from the East Indies, in 1832, were 10,407,897 lbs.

The following may, we believe, be regarded as a pretty fair estimate of the annual exports of coffee from the principal places where it is produced, and of the annual consumption in those countries into which it is imported from abroad, at the present time: —

Exports.	Tons.
Mocha, Hodeida, and other Arabian ports	10,000
Java	18,000
Sumatra and other parts of India	8,000
Brazil and the Spanish Main	42,000
St. Domingo	20,000
Cuba and Porto Rico	25,000
British West India colonies	11,000
Dutch West India colonies	5,000
French West India colonies and the Isle de Bourbon	8,000
	—147,000

* M. Montveran is pleased to inform us, in his *Essai de Statistique sur les Colonies*, a work in other respects of considerable merit (*Pièces Justificatives*, p. 11.), that the exports of coffee from Brazil in 1830-31 amounted to 1,865,000 kilog. = 1,836 tons! In point of fact they were more than 20 times as much.

	Consumption.	Tons.
Great Britain	-	10,500
Netherlands and Holland	-	40,500
Germany and countries round the Baltic	-	32,000
France, Spain, Italy, Turkey in Europe, the Levant, &c.	-	35,000
America	-	20,500
		<u>138,500</u>

Of this quantity, the consumption of Great Britain and America amounts to nearly a fourth part, and may be said to have arisen almost entirely since 1807.

Of the entire export of coffee from Arabia, not more, perhaps, than 5,000 or 6,000 tons finds its way to the places mentioned above; so that, supposing these estimates to be about correct, it follows that the supply of coffee is, at present, about equal to the demand. The latter is, however, rapidly increasing; and it is impossible to say whether it be destined to outrun, keep pace with, or fall short of the supply. On the whole, however, we should be inclined to think, that though they may occasionally vary to the extent of a few thousand tons on the one side or the other, the probability is that they will be pretty nearly balanced; so that, supposing peace to be preserved, we do not anticipate any very great variation of price. The prices of 1827, 1828, 1829, and 1830, seem to have been a good deal below the average. This depression naturally checked production and stimulated consumption, so that prices rose considerably in 1831, 1832, and 1833; but the advance, in the last, has not been maintained, at least to the whole extent. Such oscillations will, no doubt, continue to take place; but unless the cost of producing coffee should be permanently increased or diminished, they can only be temporary.

The consumption of coffee in the United States has been more than quadrupled since 1821, in which year it amounted to 6,680 tons. Part of this increase is, no doubt, to be ascribed to the reduction of the duty, first from 5 to 2 cents per pound, and its subsequent repeal; part to the fall in the price of coffee; and a part, perhaps, to the increase of temperance societies. Probably, also, it was in some degree ascribable to the comparatively high duties formerly laid on the teas imported into the United States; these, however, finally ceased in 1833.

Account of the Imports of Coffee into the United States, the Exports from the same, and the Quantities left for Home Consumption, during each of the Fifteen Years ending the 30th of September, 1835.—
(Papers published by Order of Congress.)

Years.	Imports.	Exports.	Left for Home Consumption.	
	Lbs.	Lbs.	Lbs.	Tons.
1821	21,273,659	9,387,596	11,886,063	5,306
1822	25,782,390	7,267,119	18,515,271	8,266
1823	37,337,732	20,900,687	16,437,045	7,338
1824	39,224,251	19,427,227	19,797,024	8,838
1825	45,190,630	24,512,568	20,678,062	9,231
1826	43,319,497	11,584,713	31,734,784	14,167
1827	50,051,986	21,697,789	28,354,197	12,658
1828	55,194,697	16,037,964	39,156,733	17,481
1829	51,133,538	18,083,843	33,049,695	14,754
1830	51,488,248	13,124,561	38,363,687	17,127
1831	81,759,386	6,056,629	75,702,757	33,756
1832	91,722,329	55,251,158	40,471,171	18,067
1833	99,955,020	24,897,114	75,057,906	33,508
1834	80,153,366	35,806,861	44,346,505	19,797
1835	103,199,577	11,446,775	91,752,802	40,961

Mr. Cook gives the following statement of the imports of coffee into the Continent and Great Britain, and of the stocks on hand on the 31st of December each year:—

Places.	Imports.			Stocks.		
	1830.	1831.	1832.	1830.	1831.	1832.
	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
France	13,000	8,300	13,130	6,150	2,900	5,100
Trieste, Genoa, and Leghorn	12,100	6,430	13,570	4,500	1,250	6,200
Antwerp	21,200	5,130	8,400	4,000	2,850	1,900
Rotterdam	4,500	11,740	14,200	3,600	4,500	7,500
Amsterdam	9,000	10,700	10,550	5,800	6,000	7,480
Hamburg	20,250	17,580	22,500	10,700	7,500	11,000
Bremen	4,960	4,330	6,130	2,000	1,750	2,680
Copenhagen	1,340	1,570	1,670	350	490	600
Petersburgh	500	1,200	1,700	300	1,000	960
Totals	86,850	66,780	91,850	37,200	28,240	43,420
Great Britain	18,290	19,350	22,370	13,420	12,530	12,180
Continent and Great Britain	105,140	86,130	114,220	50,620	40,770	55,600

(State of Commerce of Great Britain for 1832, p. 19. & 21.)

According to Mr. Cook, the prices of Jamaica and St. Domingo (Hayti) coffee, exclusive of duty, in the London market, at the close of each year since 1814, have been —

Years.	Jamaica.	St. Domingo.	Years.	Jamaica.	St. Domingo.
1814	81s. to 105s. per cwt.	90s. to 104s. per cwt.	1826	42s. to 95s. per cwt.	50s. to 51s. per cwt.
1815	61 — 110	72 — 80	1827	30 — 80	37 — 39
1816	68 — 102	74 — 75	1828	28 — 80	36 — 38
1817	86 — 105	93 — 98	1829	30 — 75	32 — 34
1818	134 — 155	144 — 148	1830	32 — 78	34 — 35
1819	147 — 165	128 — 134	1831	50 — 86	45 — 46
1820	112 — 135	118 — 120	1832	60 — 90	55 — 57
1821	85 — 125	98 — 102	1833	77 — 110	65 — 66
1822	85 — 135	95 — 100	1834	68 — 124	48 — 52
1823	79 — 117	75 — 79	1835	80 — 113	51 — 53
1824	50 — 102	58 — 61	1st. Nov.		
1825	48 — 100	55 — 56	1836	71 — 120	51 — 54

The following extract from Prince's Price Current shows the prices of the different sorts of coffee in London on the 4th of November, 1836.

Coffee, per cwt. in bond, —				s. d.	s. d.	Duty.					s. d.	s. d.	Duty.
Jamaica	fine mid. and fine	110	0	119	0	St. Domingo	51	0	54	0	E. In.		
	middling	94	0	106	0	Brazil	44	0	54	0	Brit.		
	low do.	90	0	93	0	Havanah and Cuba, good and fine					Pl. &		
	fine ord.	85	0	89	0	ord.	48	0	78	0	W. I.		
	good ord.	75	0	80	0	Porto Rico	53	0	72	0	B. P.		
Demerara and Berbice	ord. and triage	65	0	72	0	East India, Java	40	0	48	0	6d.		
	good mid. to fine	107	0	118	0	Ceylon and Bat. good	50	0	70	0	F. E.		
	middling	95	0	106	0	Cheribon certificate	71	0	72	0	I. 9d.		
Dominica and St. Lucia	good and fine ord.	77	0	91	0	for export	44	0	48	0	F.		
	ordinary	70	0	76	0	Sumatra and Samarang	38	0	48	0	1s. 3d.		
	mid. and fine	92	0	116	0	Mocha	52	0	105	0	per lb.		
	good and fine ord.	80	0	91	0								
	triage and ord.	70	0	76	0								

Coffee is sold in bond; the business is done in the public market, either by public sale or private contract. The terms are — E. I. and W. I. British Plantation, 1 month, 1 per cent. discount, allowing 4 per cent. for cash; East India at a prompt of three months from the day of sale, without discount; Foreign

1 month, 2½ per cent. discount, and 4 per cent. for cash. The tares are the same as allowed by the revenue. The draft on B. P., namely, casks of 5 cwt. and upwards 5 lbs.; under 5 cwt. 4 lbs.; barrels and bags 2 lbs.: Foreign and East India 1 lb.

Notwithstanding the great reduction of the duties on coffee in 1824, there can be no doubt that they are still too high. At this moment they amount to 50 per cent. on the price of very fine coffee, and to 75 or 90 per cent. on the price of inferior sorts. Were the duties on British plantation coffee reduced to 3d. per lb. (28s. a cwt.), and those on Mocha and Foreign India coffee to 4d. per lb. (37s. 4d. a cwt.), the consumption would be so much extended, that, instead of being diminished, the revenue would be decidedly increased. The increase of consumption mentioned above must not, however, be wholly attributed to the reduction of the duty in 1824: the low prices from that year to 1830 had, no doubt, a material effect in facilitating the formation of a taste for coffee. The great reduction in the price of low brown sugar (at least 1½d. per lb.) must also have assisted the consumption of coffee, — the one being so necessary to the extensive use of the other. The small increase of consumption since 1830 is wholly to be ascribed to the rise of prices; but were the duty reduced to 3d., this rise would be counteracted, and the consumption would again rapidly increase; nor, provided East India were admitted at a duty of 4d., and foreign at a duty of 6d., is there any reason to fear that the increased consumption would have any material influence on the price.

Species of Coffee. Roasting, &c. — The coffee of Mocha is generally esteemed the best; then follow the coffees of Jamaica, Dominica, Berbice, Demerara, Bourbon, Java, Martinique, and Hayti. Arabian or Mocha coffee is produced in a very dry climate, the best being raised upon mountainous slopes and sandy soils. The most fertile soils are not suitable for the growth of very fine coffee. Mr. Bryan Edwards observes, that "a rich deep soil, frequently meliorated by showers, will produce a luxuriant tree and a great crop; but the beans, which are large, and of a dingy green, prove, for many years, rank and vapid." And the same remark is made by Mr. Crawford, with respect to the coffee of Java. — (*East Indian Archipelago*, vol. i. p. 487.) Coffee is improved by being kept; it then becomes of a paler colour.

Mocha, or, as it is commonly called, Turkey coffee, should be chosen of a greenish light olive hue, fresh and new, free from any mustiness, the berries of a middling size, clean, plump, and without any intermixture of sticks or other impurities. Particular care should be taken that it be not false packed. Good West India coffee should be of a greenish colour, fresh, free from any unpleasant smell, the berries small and unbroken.

Coffee berries readily imbibe exhalations from other bodies, and thereby acquire an adventitious and disagreeable flavour. Sugar placed near coffee will, in a short time, so impregnate the berries, as to injure their flavour. Dr. Moseley mentions, that a few bags of pepper, on board a ship from India, spoiled a whole cargo of coffee.

"The roasting of the berry to a proper degree requires great nicety: the virtue and agreeableness of the drink depend upon it; and both are often injured by the ordinary method. Bernier says, when he was at Cairo, where coffee is so much used, he was assured by the best judges, that there were only two people in that great city who understood how to prepare it in perfection. If it be under-done, its virtues will not be imparted, and, in use, it will load and oppress the stomach; if it be over-done, it will

yield a flat, burnt, and bitter taste, its virtues will be destroyed, and, in use, it will heat the body, and act as an astringent." — (*Moseley*, p. 39.)

Adulteration of Coffee. — A mill for grinding coffee may be bought for a small sum; and no one who has the means of grinding it at home ought to purchase it ground, unless from shops of the first respectability. Ground coffee is liable to be, and in point of fact is, very extensively adulterated with succory, beans, roasted corn, &c. The facilities for this fraudulent intermixture are so very great as to render it impossible materially to lessen them otherwise than by a reduction of the duty.

Regulations with respect to Sale, Importation, &c. — Roasted beans and rye, reduced to powder, have frequently been used to adulterate ground coffee; and the possession of such substitutes for coffee was formerly an offence punishable by the forfeiture of the articles, and a penalty of 100*l*. But by the act 3 Geo. 4 c. 53, persons who are *not dealers in coffee* may take a licence for roasting and selling corn, peas, beans, or parsneps, labelling the parcels with the names, and conforming to the various regulations prescribed in the act.

Dealers in coffee must take out a licence, renewable annually, which, at present, costs 11*s*.

No coffee can be imported in packages of less than 100 lbs. *nett* weight.

No abatement of duties is made on account of any damage coffee may have received.

Coffee cannot be entered as being the produce of any British possession in America or of the Mauritius, until the master of the ship in which the coffee is imported deliver to the collector or comptroller a certificate of its origin, and declare that the coffee is the produce of such place. — (3 & 4 *Will.* 4 c. 52. §§ 36, 37.)

We subjoin two *pro forma* accounts, one of the sale of 100 bags Brazil coffee, the other of the sale of 10 tierces Jamaica coffee. They may be depended upon as accurate; and are interesting from their showing in detail the various charges, exclusive of duty, affecting this important article.

PRO FORMA ACCOUNT SALE of A. B. 100 Bags Coffee per "London," from Rio Janeiro, on Account of C. D. and Co.									
1833. Oct. 30.	By E. F. for 100 bags.	Prompt 1 month.						L. s. d.	L. s. d.
		<i>Cwt. qrs. lbs.</i>							
	Lots 1 to 5, weighing	145 0 0 gross.							
		3 2 8 Tare 2 lb.							
		141 1 20 nett	-	-	-	-	at 5 <i>l</i> . 5 <i>s</i> .	445 10 0	
							Discount 2½ per cent.	11 2 9	434 7 3
							<i>Charges.</i>		
	To Sea insurance on 400 <i>l</i> . at 2 <i>l</i> . per cent.		-	-	-	-	8 0 0		
	Policy 5 <i>s</i> . 6 <i>d</i> . per cent.		-	-	-	-	1 2 0		
	Commission ½ per cent.		-	-	-	-	2 0 0		
	Dock rates on 143 cwt. 0 qr. 24 lbs. at 1 <i>s</i> . 2 <i>d</i> .*		-	-	-	-	8 7 1	11 2 0	
	Lotting 1 <i>d</i> . per bag		-	-	-	-	0 8 4		
	Insurance against fire		-	-	-	-		8 15 5	
	Freight on 143 cwt. 0 qr. 24 lbs. at 5 <i>s</i> .		-	-	-	-	21 9 8	0 12 5	
	Primage 5 per cent. 1 <i>l</i> . 1 <i>s</i> . 6 <i>d</i> . Pierage 2 <i>s</i> . 1 <i>d</i> .		-	-	-	-	1 3 7		
	Public sale charges 17 <i>s</i> . 6 <i>d</i> . Petty expenses 8 <i>s</i> . 6 <i>d</i> .		-	-	-	-		22 13 3	
	Brokerage 1 per cent.		-	-	-	-		1 6 0	
	Commission 2½ per cent.		-	-	-	-		4 9 1	
								11 2 9	60 0 11
							<i>Errors excepted.</i>		
								Nett proceeds	L. 374 6 4
									(Cash, 30th of November, 1833.)
									London, 2d of November, 1833.

PRO FORMA ACCOUNT SALE of G. H. 10 Tierces Coffee per "Kingston," from Jamaica, on Account of I. K. and Co.									
1833. Oct. 30.	By L. M. for 10 tierces.	Prompt 1 month.						L. s. d.	L. s. d.
		<i>Casks. Cwt. qrs. lbs.</i>							
	Lot 4. 5 weighing	45 0 0							
		3 0 15							
		31 0 13 nett	-	-	-	-	at 5 <i>l</i> . 10 <i>s</i> .	171 2 9	
	2. 5	55 0 0							
		3 3 15							
		31 0 13 nett	-	-	-	-	at 4 <i>l</i> . 5 <i>s</i> .	152 4 10	
							Discount 1 per cent.	303 7 7	300 6 11
								3 0 0	
							<i>Charges.</i>		
	To Sea insurance on 300 <i>l</i> . at 2 <i>l</i> . per cent.		-	-	-	-	6 0 0		
	Policy 5 <i>s</i> . 6 <i>d</i> . per cent.		-	-	-	-	0 16 6		
	Commission ½ per cent.		-	-	-	-	1 10 0		
	Dock rates on 52 cwt. 2 qrs. 20 lbs. at 1 <i>s</i> . 6 <i>d</i> .*		-	-	-	-	4 14 0	8 6 6	
	Lotting at 9 <i>d</i> . per tierce		-	-	-	-	0 7 6		
	Insurance against fire		-	-	-	-		5 1 6	
	Freight on 62 cwt. 2 qrs. 20 lbs. at 6 <i>s</i> .		-	-	-	-	18 16 1	0 8 3	
	Primage 5 <i>s</i> . and pierage 3 <i>s</i> . 9 <i>d</i> .		-	-	-	-	0 8 9		
	Public sale charges 7 <i>s</i> . Petty expenses 7 <i>s</i> . 6 <i>d</i> .		-	-	-	-		19 4 10	
	Brokerage 1 per cent.		-	-	-	-		0 14 6	
	Commission 2½ per cent.		-	-	-	-		3 0 8	
								7 11 8	44 7 11
							<i>Errors excepted</i>		
								Nett proceeds	L. 255 19 0
									(cash, 30th of November, 1833.)
									London, 2d of November, 1833.

* Coffee in bags pays 1*s*. 2*d*., and in casks 1*s*. 6*d*. of dock dues.

COINS, pieces of metal, most commonly gold, silver, or copper, impressed with a public stamp, and frequently made legal tender in payment of debts, either to a limited or an unlimited extent.

1. *Circumstances which led to the Introduction and Use of Coins.* — When the precious metals first began to be used as money, or as standards by which to measure the value of different articles, and the equivalents for which they were most commonly exchanged, they were in an unfashioned state, in bars or ingots. The parties having agreed upon the quantity of metal to be given for a commodity, the exact amount was then ascertained by weight. But it is obvious that a practice of this sort must have been attended with a great deal of trouble and inconvenience. There can, however, be little doubt that the greatest obstacle to the use of unfashioned metals as money would be found in the difficulty of determining their quality, or the degree of their purity, with sufficient precision. The operation of assaying is one of great nicety and difficulty; and could not be performed in the early ages otherwise than in a clumsy, tedious, and inaccurate manner. It is, indeed, most probable, that when the precious metals were first used as money, their quality would be appreciated only by their weight and colour. A very short experience would, however, be sufficient to show the extreme inexactness of conclusions derived from such loose and unsatisfactory criteria; and the devising of some method, by which the fineness of the metal might be easily and correctly ascertained, would very soon be felt as indispensable to the general use of gold and silver as money. Such a method was not long in presenting itself: it was early discovered, that, to ascertain the purity of the metal, and also to avoid the trouble and expense of weighing it, no more was necessary than to mark each piece with a *stamp*, declaring its weight and fineness. This invention was made at a very early period. According to Herodotus, the Lydians were the first who coined money. — (Lib. i. c. 94.) Other ancient authors say that the art of coining was invented during the period when Saturn and Janus reigned in Italy; that is, in a period antecedent to authentic history. — (*Goguet, de l'Origine des Loix*, &c. tom. i. p. 267.)

2. *Metal used in the Manufacture of Coins.* — Before the art of metallurgy was well understood, the baser metals were frequently used as money. Iron was the primitive money of the Lacedæmonians, and copper of the Romans. But both iron and copper deteriorate by being kept; and besides this defect, the rapid improvement of the arts, by lowering their price, rendered their bulk too great in proportion to their value to permit of their continuing to be used as money. Copper, indeed, is still used in the form of tokens, convertible into silver in very small payments. In this country, copper pence and halfpence are rated at about 72 per cent. above their real value; but as their issue is exclusively in the hands of government, and as they are only legal tender to the extent of *one shilling* in any one payment, this over-valuation is not productive of any bad effect. The use of copper in other countries is limited in much the same way; gold and silver being every where the only metals made use of in the manufacture of the coins used in considerable payments.

3. *Standard of Coins.* — By the standard of a coin, is meant the degree of its purity, and its weight; that is, the fineness of the metal of which it is made, and the quantity of metal contained in it.

(1.) *Silver Coins.* — A pound Troy, or 12 ounces, of the metal of which English silver coins are made, contains 11 oz. 2 dwts. pure silver, and 18 dwts. alloy. This pound is coined into 66 shillings; so that each shilling contains 80·727 grains fine silver, and 87·27 grains standard silver; and the *money pound*, consisting of 20 shillings, contains 1614·545 grains pure silver, and 1745·454 grains standard silver. From 1600 down to 1816, the pound weight of standard silver bullion was coined into 62 shillings. All the English silver coins have been coined out of silver of 11 oz. 2 dwts. fine, from the Conquest to this moment, except for the short period of 16 years, from the 34th Henry VIII. to the 2d Elizabeth.

(2.) *Gold Coins.* — The purity of gold is not estimated by the weights commonly in use, but by an Abyssinian weight called a *carat*. The carats are subdivided into four parts, called grains, and these again into quarters; so that a *carat grain*, with respect to the common divisions of a pound Troy, is equivalent to $2\frac{1}{4}$ dwts. Gold of the highest degree of fineness, or pure, is said to be 24 carats fine. When gold coins were first made at the English mint, the standard of the gold put in them was of 23 carats $3\frac{1}{2}$ grains fine and $\frac{1}{2}$ grain alloy; and so it continued, without any variation, to the 18th of Henry VIII., who, in that year, first introduced a new standard of gold of 22 carats fine, and 2 carats alloy. The first of these standards was called the old; and the second the new standard, or crown gold; because crowns, or pieces of the value of 5s., were first coined of this new standard. Henry VIII. made his gold coins of both these standards under different denominations; and this practice was continued by his successors until 1633. From that period to the present, the gold of which the coins of this kingdom have been made has been invariably of the *new* standard, or

crown gold; though some of the coins made of the old standard, previously to 1633, continued to circulate till 1732, when they were forbidden to be any longer current. — (*Liverpool on Coins*, p. 27.)

The purity of our present gold coins is, therefore, 11 parts fine gold and 1 part alloy. The sovereign, or 20 shilling piece, contains 113·001 grains fine gold, and 123·274 grains standard gold. The pound Troy of standard gold is coined into 46 $\frac{89}{100}$ sovereigns, or into 46*l.* 14*s.* 6*d.* The mint or standard price of gold is, therefore, said to be 46*l.* 14*s.* 6*d.* per lb. Troy, or 3*l.* 17*s.* 10 $\frac{1}{2}$ *d.* an ounce.

The alloy in coins is reckoned of no value. It is allowed, in order to save the trouble and expense that would be incurred in refining the metals, so as to bring them to the highest degree of purity; and because, when its quantity is small, it has a tendency to render the coins harder, and less liable to be worn or rubbed. If the quantity of alloy were considerable, it would lessen the splendour and ductility of the metals, and would add too much to the weight of the coins.

The standard of the coins of foreign countries may be learned at a glance, by inspecting the *Table of Coins* subjoined to this article.

4. *Variations of the Standard.* — The value of all sorts of property being estimated, and the stipulations in almost all contracts for its purchase, sale, or hire, being made in money or coins, it is plain that no change can take place in the value of such money or coins, without virtually subverting these estimates and contracts, and enriching the debtor portion of society at the expense of the creditor portion, or *vice versâ*. As the cost of producing all commodities is liable to vary from improvements in the arts, the exhaustion of the present or the discovery of new sources of supply, none can be selected to serve as money or coin, that may not vary in its real value. It is believed, however, that the precious metals vary less than any material that could be suggested. And with the exception of the extraordinary fall in their value caused by the discovery of the American mines, it seems to have been remarkably constant at other periods.

But in addition to the fluctuations naturally inherent in the value of coins, arising from variations in the cost of the metal of which they are made, their standard has been repeatedly changed. Notwithstanding that money or coin, from its being universally used as a scale by which to compute the value of all commodities, and as the equivalent for which they are commonly exchanged, is by far the most important of all the measures used in society; and should, consequently, be preserved as invariable as possible; there is none that has been so frequently altered. The necessities or extravagance of governments have forced them to borrow; and to relieve themselves of the incumbrances thus contracted, they have almost universally had recourse to the disgraceful expedient of degrading the coin; that is, of *cheating* those who lent them money, to the extent of the degradation, and of enabling every other debtor in their dominions to do the same.

The ignorance of the public in remote ages facilitated this species of fraud. Had the names of the coins been changed when the quantity of metal contained in them was diminished, there would have been no room for misapprehension. But, although the weight of the coins was undergoing perpetual, and their purity occasional, reductions, their ancient denominations were almost uniformly preserved: and the people who saw the same names still remaining after the substance was diminished; who saw coins of a certain weight and fineness circulate under the names of florins, livres, dollars, and pounds; and who saw them continue to circulate as such, after both their weight and the degree of their fineness had been lessened; began to think that they derived their value more from the *stamp* affixed to them by authority of government, than from the quantity of the precious metals they contained. This was long a very prevalent opinion. But the rise of prices which invariably followed every reduction of the standard, and the derangement that was thereby occasioned in every pecuniary transaction, undeceived the public, and taught them, and their rulers, the expediency of preserving the standard of money inviolate.

The standard may be reduced by simply raising the denomination of the coin; by ordering, for example, that a half-sovereign should pass for a sovereign, and the latter for a double sovereign, &c. If injustice be resolved upon, this is the least mischievous way, in which it can be perpetrated, inasmuch as it saves all the trouble and expense of a recoinage. But as it renders the fraud obvious and glaring, it has rarely been resorted to; and most reductions have been effected either by diminishing the weight of the coins, or by increasing the proportion of alloy in the metal of which they are made, or both.

Originally the coins of all countries seem to have had the same denomination as the weights commonly used in them; and contained the exact quantity of the precious metals indicated by their name. Thus, the *talent* was a weight used in the earliest period by the Greeks, the *as* or *pondo* by the Romans, the *livre* by the French, and the *pound* by the English and Scotch; and the coins originally in use in Greece, Italy,

France, and England, bore the same names, and weighed precisely a talent, a pondo, a livre, and a pound. The standard has not, however, been preserved inviolate, either in modern or ancient times. It has been less degraded in England than any where else; but even here the quantity of silver in a pound sterling is less than the *third* part of a pound weight, — the quantity it contained in 1300. In France, the livre current in 1789 contained less than *one sixty-sixth* part of the silver implied in its name, and which it had actually contained previously to 1103. In Spain, and some other countries, the degradation has been carried still further.*

From 1296 to 1355, the coins of England and Scotland were of the same weight and purity; but at the last mentioned epoch the standard of Scotch money was, for the first time, sunk below that of England; and by successive degradations, the value of Scotch money, at the union of the crowns in 1600, was only a *twelfth* part of the value of the English money of the same denomination. It remained at this point till the union of the kingdoms cancelled the separate coinage of Scotland.

The gold and silver coins of Ireland have been for a considerable period the same as those of Great Britain; but, until 1825, they were nominally rated $8\frac{1}{2}$ per cent. higher. This difference of valuation, which was attended with considerable inconveniences, was put an end to by the act 6 Geo. 4. c. 79., which assimilated the currency throughout the empire.

The Tables annexed to this article contain all the information that can be desired by mercantile men with respect to the weight, fineness, &c. of English and Scotch gold and silver coins, from the earliest periods to the present moment.

5. *Mint, or Government Valuation of Gold and Silver Coins.* — If both gold and silver coins be made legal tenders, it is obviously indispensable that their value with respect to each other should be fixed by authority; or that it should be declared, that individuals shall be entitled to discharge the claims upon them by payments, either of gold or silver coins, according to some regulated proportion. The practice of making both metals legal tenders was long adopted in England. From 1257 till 1664, the value of gold coins was regulated by proclamation; or, which is the same thing, it was ordered that the gold coins, then current, should be taken as equivalent to certain specified sums of silver. — (*Liverpool on Coins*, p. 128.) From 1664, down to 1717, the relation of gold to silver was not fixed by authority; and silver being then the only legal tender, the value of gold coins fluctuated, according to the fluctuations in the relative worth of the metals in the market. But, in 1717, the ancient practice was again reverted to; and it was fixed that the guinea should be taken as the equivalent of 21 shillings, and conversely.

But the value of each of the precious metals is liable to perpetual changes. And hence, how accurately soever their proportional value, as fixed by the mint regulations, may correspond with the proportion which they actually bear to each other in the market when the regulation is made, the chances are 10 to 1 that it will speedily cease to express their relation to each other. But the moment that such a change takes place, it becomes the obvious interest of every one who has a payment to make, to make it in the *overvalued* metal; which, consequently, becomes the sole, or nearly the sole, currency of the country. Hence the reason why the coins of some countries are almost wholly of silver, and others almost wholly of gold. It is estimated, for example, that when it was fixed, in 1717, that the guinea should exchange for 21 shillings, gold was overvalued as compared with silver to the extent of $1\frac{1}{3}$ per cent. — (*Liverpool on Coins*, p. 85.); and as the real value of silver with respect to gold continued to increase during the greater part of last century, the advantage of paying in gold in preference to silver became more decided, and ultimately led to the universal use of gold in all large payments, and to the fusion or exportation of all silver coins of full weight. — (*Liverpool, loco cit.*)

In France, a different valuation of the metals has had a different effect. Previously to the recoinage in 1785, the *Louis d'or* was rated in the mint proportion at only 24 livres, when it was really worth 25 livres 10 sols. Those, therefore, who should have discharged the obligations they had contracted by payments of gold coin instead of silver, would plainly have lost 1 livre 10 sols on every sum of 24 livres. In consequence, very few such payments were made; gold was almost entirely banished from circulation, and silver became almost the only species of metallic money used in France. — (*Say, Traité d'Economie Politique*, tom. i. p. 393.)

In 1816, however, a new system was adopted in this country; it being then enacted (56 Geo. 3. c. 68.), that gold coins only should be legal tender in all payments of more than 40 shillings. The pound of silver bullion, that had previously been coined into 62 shillings, was then also coined into 66 shillings, the additional four shillings being

* For an account of the degradation of the coins of the ancient and modern Continental nations, see the article *Money*, in the Supplement to the old, or in the new edition of the *Encyclopædia Britannica*.

retained by government as a *seignorage* or duty (amounting to 6 $\frac{1}{4}$ per cent.) upon the coinage. To prevent the silver coins from becoming redundant, government has retained the power to issue them in its own hands. Under these regulations, silver has ceased to be a standard of value, and forms merely a subordinate or subsidiary species of currency, or change, occupying the same place in relation to gold that copper occupies in relation to itself. This system has been found to answer exceedingly well.

A good deal of difference of opinion has existed as to whether gold or silver coins are best fitted for being made a legal tender. It does not seem that the one possesses any very striking advantage over the other; none, certainly, that would justify a change, after a selection has been made, and acted upon for any considerable period.

Down to 1626, a *seignorage* or duty upon the coinage was usually charged upon the gold and silver coins issued by the mint; and it may be easily shown that the imposition of such a duty, when it is not carried to an undue height, is advantageous. A coin is more useful than a piece of uncoined bullion of the same weight and purity; the coinage fitting it for being used as money, while it does not unfit it for being used for any other purpose. When, therefore, a duty or *seignorage* is laid upon coin equal to the expense of coinage, it circulates at its real value; but when this charge is defrayed by the public, it circulates at less than its real value, and is consequently either melted down or exported whenever there is any demand for bullion in the arts, or any fall in the exchange. It is, indeed, true, that were a *seignorage* to be laid on gold coins, it would be necessary, to prevent an enhancement of the value of the currency, that their weight should be proportionally reduced; and it is on this account better, perhaps, to let them remain on the present footing. But when a *seignorage* was laid on the silver coins, in 1816, it was not necessary to take the circumstance now alluded to into consideration; for as they were made subordinate to gold, and were intended to serve as change merely, its imposition had no tendency to raise the value of the currency, at the same time that it was calculated effectually to prevent the fusion of the coins, and to yield a small revenue to government.

6. *Coinage since 1790. Amount of Coin in Circulation.* — No. V. of the subjoined Tables shows the amount of the gold and silver coinage at the British mint, each year, from 1790 downwards.

It will be seen from this account, that gold coin to the amount of about 47,000,000*l.* has been coined at the mint between 1817 and 1831, both inclusive. It is not easy to form any very precise estimate of the portion of this immense sum now in circulation. In consequence of the exemption of our gold coin from any *seignorage*, large quantities of the coins carried abroad during an unfavourable exchange find their way to the foreign mints, where they are melted and recoined. We are not, however, wholly destitute of the means of approximating to the quantity of coin in circulation. The mint works wholly, or almost wholly, for the Bank of England, so that, by comparing the issues of coin by the Bank with the coin paid to her, and allowing for the export, we are able to get at a tolerably accurate result. We are indebted to Mr. Horsley Palmer for the following estimate, made up on this principle, of the gold coin in circulation in February, 1833. It may not be quite accurate, but we are sure that it is as accurate as it is possible to make any estimate of the sort. — (*See opposite page.*)

7. *The Exportation and Importation of Gold and Silver Coins* was formerly prohibited; but in 1819 it was enacted (59 Geo. 3. c. 49.), that they might be freely exported and imported, without being liable to any charge or duty whatever; and they may be imported without being either reported or entered at the Custom-house. This regulation has rendered it next to impossible to ascertain the value of the bullion imported.

8. *Forgery of Coin. Issue of forged or spurious Coins.* — The forgery of coin is an offence that is practised more or less at all periods. The most effectual means of preventing it is to improve the fabric of the genuine coins, to cut the dies with great delicacy, and occasionally to vary the form of the coins. During the lengthened period from 1770 down to 1816, the genuine silver coins in circulation were so much worn and defaced, that it was very difficult to distinguish between them and counterfeits, which, in despite of the severest penalties, were thrown into circulation in immense quantities. But since the issue of the new coins, in 1816, forgery has been comparatively rare. There has, however, been a considerable increase of forgery during the last 7 years, as compared with the previous 7. Sufficient time has not yet been afforded for determining the influence of the law exempting the offence of counterfeiting from the punishment of death.

Estimate of Gold Coin in Circulation in February, 1833.

Issued by the Bank.		Observations.
From January, 1821, to July, 1824, inclusive	£ 17,370,000	{ The exchanges during this period were in favour of the country, and gold was imported.
From August, 1824, to December, 1825, inclusive	8,660,000	{ The exchanges during the major part of this period were against the country, and gold was exported. Of the total issue of 8,660,000 <i>l.</i> , about 2,500,000 <i>l.</i> were issued from October to the end of December, 1825, to supply the place of the country notes then discredited, leaving 6,000,000 <i>l.</i> as the estimated export of coin, in addition to the bar and other uncoined gold sold by the Bank during this period.
From January, 1826, to April, 1828, inclusive	2,370,000	{ The exchanges during this period were in favour of the country, and gold was imported.
From May, 1828, to 15th of February, 1832	9,600,000	{ 1st. The exchanges were against the country from November, 1828, to February, 1829, during which period the issue amounted to 1,500,000 <i>l.</i> , of which 1,000,000 <i>l.</i> is estimated to have been applied in the withdrawal of the country <i>1<i>l.</i></i> notes, leaving 500,000 <i>l.</i> as the amount of estimated export during that period.
	38,000,000	{ 2d. From August, 1830, to February, 1832, the exchanges were also against the country, during which period the issue was 4,000,000 <i>l.</i> : 1,000,000 <i>l.</i> of this sum was issued in November, 1831, upon the rejection of the Reform Bill, and 1,000,000 <i>l.</i> more may fairly be estimated as the further amount applied within the whole period, from August, 1830, in the withdrawal of the country small notes; leaving 2,000,000 <i>l.</i> as the estimated amount of coin exported from 1830 to 1832.
Deduct for export. 1824-25 £6,000,000 1828-29 500,000 1830-32 2,000,000	8,500,000	
	29,500,000	
From 15th of February, 1832, to 15th of February, 1833	1,800,000	
	31,300,000	{ This sum was taken out during the political discredit of May, 1832, and has not yet returned to the Bank.
Deduct the stock at the branch banks, which has been taken as part of the issue from the Bank in London	1,300,000	
Leaving in circulation in the hands of the public on the 15th of February, 1833	30,000,000	

9. *Law as to the counterfeiting, &c. of Coin.*—The acts as to this were consolidated and amended by the 2 & 3 Will. 4. c. 34., of which the following is a brief abstract:—

Counterfeiting the gold or silver coin of the realm, transportation for life, or for not less than 7 years, or imprisonment for not exceeding 4 years; and every such offence shall be deemed to be complete, although the counterfeiting be not finished. — § 3.

Colouring counterfeit coin, or any pieces of metal, with intent to make them pass for gold or silver coin; colouring or altering genuine coin, with intent to make it pass for higher coin; transportation for life, or for any term not less than 7 years, or imprisonment for any term not exceeding 4 years. — § 4.

Impairing the gold or silver coin, with intent to make the coin so impaired pass for gold or silver coin of full weight, transportation for not exceeding 14, nor less than 7 years, or imprisonment for not exceeding 3 years. — § 5.

Buying or selling, &c. counterfeit gold or silver coin for lower value than its denomination, importing counterfeit coin from beyond seas, transportation for life, or for not less than 7 years, or imprisonment for not exceeding 4 years. — § 6.

Uttering counterfeit gold or silver coin, imprisonment for not exceeding 1 year; and uttering, accompanied by possession of other counterfeit coin, or followed by a second uttering within 10 days, imprisonment for not exceeding 2 years; every second offence of uttering after a previous conviction, shall be felony, transportation for life, or for not less than 7 years, or imprisonment for not exceeding 4 years. — § 7.

Having 3 or more pieces of counterfeit gold or silver coin in possession, with intent to utter the same, imprisonment for not exceeding 3 years; second offence, transportation for life, or for not less than 7 years, or imprisonment for not exceeding 4 years. — § 8.

Making, mending, having possession of, or selling any mould, &c., or coining tools, or any press or engine, conveying tools or monies out of the mint without authority, felony; transportation for life, or for not less than 7 years, or imprisonment for not exceeding 4 years. — §§ 10, 11.

Counterfeiting any current copper coin, or making, mending, or having in his possession any coining tool, or buying, selling, &c. any counterfeit copper coin for lower value than its denomination, transportation for not exceeding 7 years, or imprisonment for not exceeding 2 years; and uttering any counterfeit copper coin, or having in his possession 3 or more pieces of counterfeit copper coin, imprisonment for not exceeding 1 year. — § 12.

Gold or silver coin tendered to any person suspecting any piece to be counterfeit, may be broken by such person; and if it shall appear to be counterfeit, the person tendering shall bear the loss; but if it shall be of due weight, and appear to be of lawful coin, the person breaking it is to receive it at the rate it was coined for, and any dispute shall be finally determined by any justice; and the tellers of the Exchequer and the receivers-general of the revenue are to break or deface every piece of counterfeit coin tendered for payment. — § 13.

Any person discovering any counterfeit coin, gold, silver, or copper, or any coining tool, is to carry the same forthwith before some justice, and on reasonable cause to suspect any person of counterfeiting, or having such coin, or any tool, &c., such justice may cause any place under the control of such suspected person to be searched, either in the day or night, and if any such coin or tool shall be found, to cause the same to be seized forthwith, and carried before a justice, who is to secure the same for the purpose of being produced in evidence, and afterwards of being delivered up to the mint. — § 14.

The necessity of the evidence of any officer of the mint to prove counterfeit coin dispensed with. — § 17.
The court may order hard labour or solitary confinement. — § 19.

The words "king's coin" include all coin lawfully current in the United Kingdom; and wilfully having, in any dwelling-house or other building, lodging, apartment, field, or other place, open or inclosed, whether belonging to or occupied by himself or not, and whether for his own use or benefit, or for that of another, shall be deemed having in his possession within this act. — § 21.

Persons acting in the execution of this act, protected in the usual manner, by requiring notice or action, &c., and allowing tender of amends, &c. — § 22.

10. *Convictions for Coining and Uttering.*—In the 7 years ending with 1813, 63 persons were convicted in England and Wales of the offence of counterfeiting the coin of the realm, of whom 1 was executed. In the next 7 years the convictions for coining were reduced to 14, but of these 5 were executed. In the last septennial period, ending with 1832, the convictions were 34, and the executions 7. The convictions for issuing forged coins in the first of the above periods were 21, in the second 9, and in the third, 32.

TABLES RELATIVE TO THE COINS OF GREAT BRITAIN AND OTHER COUNTRIES.

No. I. ENGLISH COINS.—Account of the English Silver and Gold Coins; showing their Value, the Seignorage or Profit upon the Coinage, and the Price of the Pound Troy of Standard Gold and Silver, from the Conquest to the present Time.—(This and the next Table, No. II., are taken from Part II. of *Essays on Money, Exchanges, and Political Economy*, by Henry James.)

A. D.	Anno Regni.	Silver.				Gold.			
		1.	2.	3.	4.	5.	6.	7.	8.
		Fineness of the Silver in the Coins.	Pound Weight of such Silver coined into	Profit or Seignorage on the Coinage.	Equal to the Mint Price for Standard Silver of 11oz. 2dwts. fine Troy weight.	Fineness of the Gold in the Coins.	Pound Weight of such Gold coined into	Profit or Seignorage on the Coinage.	Equal to the Mint Price for Standard Gold of 22 Carats fine Troy weight.
		Oz. dts.	£ s. d.	£ s. d.	£ s. d.	Crts. grs.	£ s. d.	£ s. d.	£ s. d.
1066	Conquest	11 2	1 0 0						
1280	8 Edward I.	—	1 0 0	0 1 0	1 0 3½				
1300	28 —	—	1 0 3	0 1 2½					
1344	18 Edward III.	—	1 0 3	0 1 3	1 0 3½	23 3½	13 3 4	0 8 4	12 10 8
1349	23 —	—	1 2 6	0 1 3	1 2 8	—	14 0 0	0 11 8	13 3 9
1356	30 —	—	1 5 0	0 0 10	1 5 9½	—	15 0 0	0 6 8	14 8 4
1394	18 Richard II.	—	1 5 0	0 0 10	1 5 9½	—	15 0 0	0 5 0	14 9 11
1401	3 Henry IV.	—	1 5 0	0 0 10	1 5 9½	—	15 0 0	0 5 0	14 9 11
1421	9 Henry V.	—	1 10 0	0 1 0	1 10 11½	—	16 13 4	0 5 0	16 2 9
1425	4 Henry VI.	—	1 10 0	0 1 0	1 10 11½	—	16 13 4	0 5 10	16 1 11
1464	4 Edward IV.	—	1 17 6	0 4 6	1 15 2½	—	20 16 8	2 10 0	18 0 5
1465	5 —	—	1 17 6	0 4 6	1 15 2½	—	22 10 0	1 0 10	21 1 10
1470	49 Henry VI.	—	1 17 6	0 2 0	1 17 10½	—	22 10 0	0 13 0	21 9 7
1482	22 Edward IV.	—	1 17 6	0 1 6	1 18 4½	—	22 10 0	0 7 6	21 15 0
1483	1 Richard III.	—	1 17 6	0 1 6	1 18 4½	—	22 10 0	0 7 6	21 15 0
1485	1 Henry VII.	—	1 17 6	0 1 6	1 18 4½	—	22 10 0	0 7 6	21 15 0
1485	1 Henry VII.	—	1 17 6	0 1 0	1 18 11½	—	22 10 0	0 2 6	22 0 0
1509	1 Henry VIII.	—	2 0 0	0 1 0¾	1 18 11½	—	24 0 0	0 2 8	22 0 0
*1527	18 —	—	2 5 0	0 1 0	2 4 0	—	27 0 0	0 2 9	
	—	—	—	—	—	—	25 2 6	0 3 0	24 19 6
1543	34 —	10 0	2 8 0	0 8 0	2 4 4¾	23 0	28 16 0	1 4 0	26 8 0
1545	36 —	6 0	2 8 0	2 0 0	2 11 9¾	22 0	30 0 0	2 10 0	27 10 0
1546	37 —	4 0	2 8 0	4 4 0	2 15 6	20 0	30 0 0	5 0 0	27 10 0
1547	1 Edward VI.	4 0	2 8 0	4 4 0	2 15 6	20 0	30 0 0	1 10 0	31 7 0
1549	3 —	6 0	3 12 0	4 0 0	2 19 2½	22 0	34 0 0	1 0 0	33 0 0
1551	5 —	3 0	3 12 0	—	—	—	—	—	—
	—	11 0	3 0 0	—	—	23 3½	36 0 0	—	—
	—	—	—	—	—	22 0	33 0 0	—	—
1552	6 —	11 1	3 0 0	0 1 0	2 19 3½	23 3½	36 0 0	0 2 9	—
	—	—	—	—	—	22 0	33 0 0	0 3 0	32 17 8
1553	1 Mary	11 0	3 0 0	0 1 0	2 19 6½	23 3½	36 0 0	0 3 0	33 0 8
1560	2 Elizabeth	11 2	3 0 0	0 1 6	2 18 6	23 3½	36 0 0	0 5 0	—
	—	—	—	—	—	22 0	33 0 0	0 4 0	32 16 0
1600	43 —	—	3 2 0	0 2 0	3 0 0	23 3½	36 10 0	0 10 0	—
	—	—	—	—	—	22 0	33 10 0	0 10 0	33 0 0
1604	2 James I.	—	3 2 0	0 2 6	2 19 6	22 0	37 4 0	1 10 0	35 14 0
1626	2 Charles I.	—	3 2 0	0 2 0	3 0 0	—	41 0 0	1 1 5	39 18 7
†1666	18 Charles II.	—	3 2 0	0 0 0	3 2 0	—	44 10 0	—	44 10 0
1717	3 George I.	—	3 2 0	0 0 0	3 2 0	—	46 14 6	—	46 14 6
1816	56 George III.	—	3 6 0	0 4 0	—	—	46 14 6	—	46 14 6

* 1527—Henry VIII.] The Saxon or Tower pound was used at the mint up to this time, when the pound Troy was substituted in its stead. The Tower pound was but 11 oz. 5 dwts. Troy; so that, from the Conquest to the 28th of Edward I., 20 shillings in tale were exactly a pound in weight.

† 1666—18 Charles II.] The seignorage on the coinage was at this time given up, and the gold bullion brought to the mint has ever since been coined free of expense. A seignorage of 6¼ per cent. was imposed on the coinage of silver by 56 Geo. 3.

No. II. ENGLISH COINS. — Account of the Quantity of *Fine Silver* coined into 20s. or the Pound Sterling; the Quantity of *Standard Silver*, of 11 oz. 2 dwts. Fine and 18 dwts. Alloy, contained in 20s. or the Pound Sterling, in the different Reigns, from the Time of Edward I. to the Reign of William IV. — A similar Account with respect to Gold. — And an Account of the proportional Value of Fine Gold to Fine Silver, according to the Number of Grains contained in the Coins. — Calculated in Grains and 1000th Parts Troy Weight.

A.D.	Anno Regni.	Silver.		Gold.		5. Proportionate Value of Fine Gold to Fine Silver, according to the Quantity of each Metal contained in the
		1. Number of Grains of Fine Silver in 20 Shillings, or the Pound Sterling, as coined by the Mint Indentures.	2. Number of Grains of Standard Silver, 11 oz. 2 dwts. Fine in 20 Shillings, or the Pound Sterling, as coined by the Mint Indentures.	3. Number of Grains of Fine Gold in 20 Shillings, or the Pound Sterling, as coined by the Mint Indentures.	4. Number of Grains of Standard Gold, 22 Carats fine, in 20 Shillings, or the Pound Sterling, as coined by the Mint Indentures.	
		Grains.	Grains.	Grains.	Grains.	Gold to Silver.
1066	Conquest - -	4,995'000	5,400'000			
1280	8 Edward I. - -	4,995'000	5,400'000			
1344	18 Edward III. - -	4,933'333	5,333'333	407'990	445'080	1 to 12'091
1349	23 - - - - -	4,440'000	4,800'000	383'705	418'588	1 - 11'571
1356	30 - - - - -	3,996'000	4,320'000	358'125	390'682	1 - 11'158
1401	3 Henry IV. - -	3,996'000	4,320'000	358'125	390'682	1 - 11'158
1421	9 Henry V. - -	3,330'000	3,600'000	322'312	351'613	1 - 10'331
1464	4 Edward IV. - -	2,664'000	2,880'000	257'850	281'291	1 - 10'331
1465	5 - - - - -	2,664'000	2,880'000	238'750	260'454	1 - 11'158
1470	49 Henry VI. - -	2,664'000	2,880'000	238'750	260'454	1 - 11'158
1482	22 Edward IV. - -	2,664'000	2,880'000	238'750	260'454	1 - 11'158
1509	1 Henry VIII. - -	2,664'000	2,880'000	238'750	260'454	1 - 11'158
1527	18 - - - - -	2,368'000	2,560'000	210'149	229'253	1 - 11'268
1543	34 - - - - -	2,000'000	2,162'162	191'666	209'090	1 - 10'434
1545	36 - - - - -	1,200'000	1,297'297	176'000	192'000	1 - 6'818
1546	37 - - - - -	800'000	864'864	160'000	174'545	1 - 5'000
1547	1 Edward VI. - -	800'000	864'864	160'000	174'545	1 - 5'000
1549	3 - - - - -	800'000	864'864	155'294	169'412	1 - 5'151
*1551	5 - - - - -	400'000				
		1,760'000	1,902'702	160'000	174'545	1 - 11'000
1552	6 - - - - -	1,763'000	1,911'351	160'000	174'545	1 - 11'050
1553	1 Mary - - -	1,760'000	1,902'702	159'166	173'636	1 - 11'057
1560	2 Elizabeth - -	1,776'000	1,920'000	160'000	174'545	1 - 11'100
1600	43 - - - - -	1,718'709	1,858'064	157'612	171'940	1 - 10'904
1604	2 James I. - -	1,718'709	1,858'064	141'935	154'838	1 - 12'109
1626	2 Charles I. - -	1,718'709	1,858'064	128'780	140'487	1 - 13'346
1666	18 Charles II. - -	1,718'709	1,858'064	118'651	129'438	1 - 14'485
1717	3 George I. - -	1,718'709	1,858'064	113'001	123'274	1 - 15'209
†1816	56 George III. -	1,614'545	1,745'454	113'001	123'274	1 - 14'287

No. III. SCOTCH COINS. — Account of the Number of Pounds, Shillings, and Pennies Scotch, which have been coined out of One Pound Weight of Silver, at different Times; with the Degree of Purity of such Silver, or its Fineness, from the Year 1107 to the Year 1601. — (From *Cardonnel's Numismata Scotica* p. 24.)

A.D.	Anno Regni.	Purity.	Alloy.	Value of the Money coined out of a Lb. Weight of Silver.	A. D.	Anno Regni.	Purity.	Alloy.	Value of the Money coined out of a Lb. Weight of Silver.
		Oz. pwt.	Oz. pwt.	£ s. d.			Oz. pwt.	Oz. pwt.	£ s. d.
From 1107	Alexander I.			1451	James II.	15	11 2	0 18	3 4 0
	David I.			1456		20	11 2	0 18	4 16 0
to	William			1475	James III.	16	11 2	0 18	7 4 0
	Alexander II.	11 2	0 18	1484		24	11 2	0 18	7 0 0
	Alexander III.			1488	James IV.	2	11 2	0 18	7 0 0
	John Balliol			1489		2	11 2	0 18	7 0 0
From 1296				1529	James V.	16	11 0	1 0	9 12 0
to	Robert I.	11 2	0 18	1544	Mary	3	11 0	1 0	9 12 0
1306				1556		14	11 0	1 0	13 0 0
1329				1565		23	11 0	1 0	18 0 0
1366	David II.	33	11 2	0 18	1 5 0	1	11 0	1 0	18 0 0
1367		39	11 2	0 18	1 9 4	5	9 0	3 0	16 14 0
From 1371				1576	James VI.	1	11 0	1 0	16 14 0
to	Robert II.	11 2	0 18	1 9 4		10	8 0	4 0	22 0 0
1390				1579		13	11 0	1 0	24 0 0
1393	Robert III.	4	11 2	0 18	1 12 0	15	11 0	1 0	30 0 0
1424	James I.	19	11 2	0 18	1 17 6	31	11 0	1 0	30 0 0
				1597		35	11 0	1 0	36 0 0
				1601					

* 1551 — 5 Edward VI.] The coinage of debased silver money in the 5th year of Edward VI. of 3 oz. fine, ought more properly to be considered as Tokens. The sum of 120,000*l.* only was so coined. — (See *James's Essays*, chap. iv.)

† 1816 — 56 George III.] The government having taken the coinage of silver into its own hands, there is at present no fixed price paid to the public, by the mint, for standard silver. And supposing the government to continue the present mint regulations, and to keep gold at 77*s.* 10*d.* an ounce, as the price of silver varies, the relative value of gold to silver will vary in like proportion.

No. IV. SCOTCH COINS. — Account of the Number of Pounds, Shillings, and Pennies Scotch, which have been coined out of One Pound Weight of Gold; with the Degree of their Purity, and the Proportion that the Gold bore to the Silver. — (*Cardonnel*, p. 25.)

A. D.	Anno Regni.	Fineness.			Alloy.			Value of the Coin coined out of One Pound of Gold.			Found of Pure Gold weighed of Pure Silver.			
		Oz.	pw.	gr.	Oz.	pw.	gr.	£	s.	d.	Lbs.	oz.	pw.	gr.
1371, &c.	Robert II.	-	11	18	0	1	6	17	12	0	11	1	17	22
1390, &c.	Robert II.	-	11	18	0	1	6	19	4	0	11	1	17	22
1424	James I.	19	11	18	0	1	6	22	10	0	11	1	17	22
1451	James II.	15	11	18	0	1	6	33	6	0	9	8	4	14
1456		20	11	18	0	1	6	50	0	0	9	8	4	14
1475	James III.	16	11	18	0	1	6	78	15	0	10	2	0	20
1484		24	11	18	0	1	6	78	15	0	10	5	7	9
1488	James IV.	1	11	18	0	1	6	78	15	0	10	5	7	9
1529	James V.	16	11	18	0	1	6	108	0	0	10	5	7	9
1556	Mary	14	11	0	0	1	0	144	0	0	10	5	8	6
1567	James VI.	10	11	0	0	1	0	240	0	0	10	5	8	6
1579		13	10	10	0	1	10	240	0	0	11	5	2	20
1597		31	11	0	0	1	0	360	0	0	12	0	0	0
1601		35	11	0	0	1	0	432	0	0	12	0	0	0
1633	Charles I.	9	11	0	0	1	0	492	0	0	13	2	7	11

No. V. — Account of the Value of the Gold and Silver Coins, specifying each, coined at the Mint, each Year since 1790. — (*Parl. Paper*, No. 138, Sess. 1833; and papers published by the Board of Trade.)

Years.	Gold coined.			Silver coined.	Years.	Gold coined.			Silver coined.
	£	s.	d.			£	s.	d.	
1790	2,660,521	10	0	Nil.	1812	Nil.			52 14 0
1791	2,456,566	17	6	Nil.	1813	519,722	3	6	89 18 0
1792	1,171,863	0	0	251 17 6	1814	Nil.			161 4 0
1793	2,747,430	0	0	Nil.	1815	Nil.			Nil.
1794	2,558,894	12	6	Nil.	1816	Nil.			1,805,251 16 0
1795	493,416	0	0	293 11 11	1817	4,275,337	10	0	2,436,297 12 0
1796	464,680	2	6	Nil.	1818	2,862,373	10	0	576,279 0 0
1797	2,000,297	5	0	Nil.	1819	3,574	10	8	1,267,272 12 0
1798	2,967,504	15	0	Nil.	1820	949,516	0	10	847,717 4 0
1799	449,961	15	0	Nil.	1821	9,520,758	13	10	433,686 0 0
1800	189,937	2	6	Nil.	1822	5,356,787	12	6	31,430 7 1
1801	450,242	2	0	53 7 1	1823	759,748	10	0	285,271 16 0
1802	437,018	18	5	62 0 0	1824	4,065,075	0	0	282,070 16 0
1803	596,444	12	6	72 6 8	1825	4,580,919	0	0	417,535 16 0
1804	718,396	17	6	77 10 0	1826	5,896,461	7	6	608,605 16 0
1805	54,668	5	0	182 18 0	1827	2,512,636	17	6	33,019 16 0
1806	405,105	15	0	Nil.	1828	1,008,559	2	6	16,288 3 0
1807	Nil.			108 10 0	1829	2,446,754	12	6	108,259 16 0
1808	371,744	2	0	Nil.	1830	2,387,881	2	6	151 16 0
1809	298,946	11	0	114 14 0	1831	587,949	14	5	33,696 5 8
1810	316,935	13	6	180 18 0					
1811	312,263	3	6	Nil.	Total	£69,856,894	8	9	9,183,259 5 9

No. VI. GOLD COINS OF DIFFERENT COUNTRIES. — A Table containing the Assays, Weights, and Values of the principal Gold Coins of all Countries, computed according to the Mint Price of Gold in England, and from Assays made both at London and Paris, which have been found to verify each other.*

* * The publishers of this work have purchased the right to publish this Table from Dr. Kelly, in the second edition of whose *Cambist* it originally appeared.

COINS.				Assay.	Weight.	Standard Weight.	Contents in pure Gold.	Value in Sterling.
				Car. gr.	Dwt. gr.	Dwt. gr. mi.	Grains.	s. d.
AUSTRIAN DOMINIONS	Souverain	-	-	W. 0 0 $\frac{1}{2}$	3 14	3 13 15	78 6	13 10 92
		-	-	B. 1 2 $\frac{3}{4}$	4 12	4 20 5	106 4	18 9 97
		-	-	B. 1 3	2 5 $\frac{3}{4}$	2 10 3	53 3	9 5 91
BAVARIA	Ducat Kremnitz, or Hungarian	-	-	W. 3 2	6 5 $\frac{1}{2}$	5 5 10	115	20 4 23
		-	-	W. 3 2 $\frac{1}{2}$	4 4	3 14 0	77	13 7 44
		-	-	B. 1 2 $\frac{1}{2}$	2 5 $\frac{3}{4}$	2 19 11	52 8	9 4 12
BERN	Ducat (double, &c. in proportion)	-	-	B. 1 1 $\frac{1}{2}$	1 23	2 2 1	45 9	8 1 48
		-	-	W. 0 1 $\frac{1}{2}$	4 21	4 19 0	105 5	18 7 86
		-	-	W. 0 1 $\frac{1}{2}$	4 21 $\frac{1}{2}$	4 19 5	105 7	18 8 48
BRUNSWICK	Pistole (double in proportion)	-	-	B. 1 0 $\frac{1}{2}$	2 5 $\frac{3}{4}$	2 8 9	51 8	9 2
		-	-	B. 1 2	2 5 $\frac{3}{4}$	2 9 8	52 6	9 3 70
		-	-	W. 0 3 $\frac{3}{4}$	2 0	1 21 19	42 2	7 5 62
COLOGNE	Ducat	-	-	B. 1 2	2 5 $\frac{3}{4}$	2 9 8	52 6	9 3 70
		-	-	W. 0 1	4 7	4 5 16	93 3	16 6 14
		-	-					

* The London assays in this Table were made by Robert Bingley, Esq. F.R.S. the King's Assay Master of the Mint, and those at Paris by Pierre Frédéric Bonneville, Essayeur du Commerce, as published in his elaborate work on the coins of all nations.

Specimens of all the foreign coins brought to London for commercial purposes have been supplied for this Table from the Bullion-office, Bank of England, by order of the Bank Directors, and have been selected by John Humble, Esq., the chief clerk of that office, who also examined the Tables in their progress. It may likewise be added, that the Mint Reports of these commercial coins are chiefly from average assays; and that all the computations have been carefully verified by different calculators. — (Note by Dr. Kelly, to second edition of the *Cambist*, published in 1821.)

COINS.		Assay.	Weight.	Standard Weight.	Contents in Pure Gold.	Value in Sterling.	
		Car. gr.	Dwt. gr.	Dwt. gr. mi.	Grains.	s.	d.
ENGLAND	Guinea	Stand.	5 9 $\frac{1}{2}$	5 9 10	1187	21	0
	Half-guinea	Stand.	2 16 $\frac{1}{2}$	2 16 15	593	10	6
	Seven shilling piece	Stand.	1 19	1 19 0	396	7	0
	Sovereign	Stand.	5 3 $\frac{1}{2}$	5 3 5	1131	20	0
FRANCE	Double Louis (coined before 1786)	W. 0 2	10 11	10 5 6	2249	39	9 64
	Louis	W. 0 2	5 5 $\frac{1}{2}$	5 2 12	1124	10	10 71
	Double Louis (coined since 1786)	W. 0 1 $\frac{1}{2}$	9 20	9 15 19	2126	37	7 53
	Louis	W. 0 1 $\frac{1}{2}$	4 22	4 19 19	1063	18	9 75
	Double Napoleon, or piece of 40 francs	W. 0 1 $\frac{1}{2}$	8 7	8 3 0	179	31	8 36
	Napoleon, or piece of 20 francs	W. 0 1 $\frac{1}{2}$	4 3 $\frac{1}{2}$	4 1 10	897	15	10 5
	New Louis (double, &c.) the same as the Napoleon.						
FRANKFORT ON THE MAINE	Ducat	B. 1 2 $\frac{1}{2}$	2 5 $\frac{1}{2}$	2 9 14	529	9	4 34
GENEVA	Pistole, old	W. 0 2	4 7 $\frac{1}{2}$	4 4 18	925	16	4 45
	Pistole, new	W. 0 0 $\frac{1}{2}$	3 15 $\frac{1}{2}$	3 15 4	80	14	1 9
GENOA	Sequin	B. 1 3 $\frac{1}{2}$	2 5 $\frac{1}{2}$	2 10 6	534	9	5 41
HAMBURGH	Ducat (double in proportion)	B. 1 2 $\frac{1}{2}$	2 5 $\frac{1}{2}$	2 9 14	529	9	4 35
HANOVER	George d'or	W. 0 1 $\frac{1}{2}$	4 6 $\frac{1}{2}$	4 5 3	926	16	4 66
	Ducat	B. 1 3 $\frac{1}{2}$	2 5 $\frac{1}{2}$	2 10 3	533	9	5 19
	Gold florin (double in proportion)	W. 3 0 $\frac{1}{2}$	2 9	1 18 6	39	6	10 83
HOLLAND	Double ryder	Stand.	12 21	12 21 0	2832	50	1 46
	Ryder	Stand.	6 9	6 9 0	1402	24	9 75
MALTA	Ducat	B. 1 2 $\frac{1}{2}$	2 5 $\frac{1}{2}$	2 9 12	528	9	4 13
	Double Louis	W. 1 3 $\frac{1}{2}$	10 16	9 18 18	2153	38	1 25
	Louis	W. 1 3	5 8	4 21 16	108	19	1 37
MILAN	Demi Louis	W. 1 2 $\frac{1}{2}$	2 16	2 11 3	545	9	7 75
	Sequin	B. 1 3	2 5 $\frac{1}{2}$	2 10 0	532	9	4 98
	Doppia or pistole	W. 0 1	4 1 $\frac{1}{2}$	4 0 8	884	15	7 74
NAPLES	40 Lire piece of 1808	W. 0 1 $\frac{1}{2}$	8 8	8 4 0	1797	31	9 64
	Six ducat piece of 1783	W. 0 2 $\frac{1}{2}$	5 16	5 12 18	1219	21	6 89
	Two ducat piece, or sequin, of 1762	W. 1 2 $\frac{1}{2}$	1 20 $\frac{1}{2}$	1 16 6	374	6	7 42
	Three ducat piece, or onetta, of 1818	B. 1 3 $\frac{1}{2}$	2 10 $\frac{1}{2}$	2 15 1	581	10	3 40
NETHERLANDS	Gold lion, or 14 florin piece	Stand.	5 7 $\frac{1}{2}$	5 7 16	1171	20	8 69
	Ten florin piece (1820)	W. 0 1 $\frac{1}{2}$	4 7 $\frac{1}{2}$	4 5 15	932	16	5 93
PARMA	Quadruple pistole (double in proportion)	W. 1 0	18 9	17 12 18	386	68	3 78
	Pistole or doppia of 1787	W. 0 3	4 14	4 10 4	974	17	2 85
	Ditto of 1796	W. 1 0 $\frac{1}{2}$	4 14	4 8 14	959	16	11 67
	Maria Theresa (1818)	W. 0 1 $\frac{1}{2}$	4 3 $\frac{1}{2}$	4 1 10	897	15	10 5
	Pistole coined since 1785 ($\frac{1}{2}$, &c. in proportion)	W. 0 1 $\frac{1}{2}$	5 20	5 17 0	1256	22	2 75
PIEDMONT	Sequin ($\frac{1}{2}$ in proportion)	B. 1 2 $\frac{1}{2}$	2 5 $\frac{1}{2}$	2 9 12	529	9	4 34
	Carlino coined since 1785 ($\frac{1}{2}$, &c. in proportion)	W. 0 1 $\frac{1}{2}$	29 6	28 20 0	6344	112	3 3
	Piece of 20 francs, called <i>Marengo</i>	W. 2 0	4 3 $\frac{1}{2}$	3 18 4	827	14	7 63
	Ducat	B. 1 2 $\frac{1}{2}$	2 5 $\frac{1}{2}$	2 9 12	529	9	4 34
POLAND	Dobraon of 24,000 rees	Stand.	34 12	34 12 0	759	134	3 96
PORTUGAL	Dobra of 12,800 rees	Stand.	18 6	18 6 0	4015	71	0 70
	Moidore or Lisbonnine ($\frac{1}{2}$, &c. in prop.)	Stand.	6 22	6 22 0	1522	26	11 24
	Piece of 16 testoons, or 1,600 rees	W. 0 0 $\frac{1}{2}$	2 6	2 5 14	493	8	8 70
	Old crusado of 400 rees	W. 0 0 $\frac{1}{2}$	0 15	0 14 18	136	2	4 88
	New crusado of 480 rees	W. 0 0 $\frac{1}{2}$	0 16 $\frac{1}{2}$	0 16 2	148	2	7 43
	Milree (coined for the African colonies 1755)	Stand.	0 19 $\frac{1}{2}$	0 19 15	181	3	2 44
PRUSSIA	Ducat of 1748	B. 1 2 $\frac{1}{2}$	2 5 $\frac{1}{2}$	2 9 14	529	9	4 04
	Ducat of 1787	B. 1 2	2 5 $\frac{1}{2}$	2 9 6	526	9	3 71
	Frederick (double) of 1769	W. 0 1 $\frac{1}{2}$	8 14	8 9 18	185	32	8 90
	Frederick (single) of 1778	W. 0 1 $\frac{1}{2}$	4 7	4 5 4	928	16	5 08
	Frederick (double) of 1800	W. 0 2	8 14	8 9 6	1845	32	7 84
	Frederick (single) of 1800	W. 0 2	4 7	4 4 13	922	16	3 42
ROME	Sequin (coined since 1760)	B. 1 3 $\frac{1}{2}$	2 4 $\frac{1}{2}$	2 9 0	522	9	2 86
	Scudo of the Republic	W. 0 1 $\frac{1}{2}$	17 0 $\frac{1}{2}$	16 16 6	367	61	11 43
RUSSIA	Ducat of 1796	B. 1 2 $\frac{1}{2}$	2 6	2 10 0	532	9	4 98
	Ducat of 1763	B. 1 2	2 5 $\frac{1}{2}$	2 9 8	526	9	3 71
	Gold ruble of 1756	Stand.	1 0 $\frac{1}{2}$	1 0 10	225	3	11 78
	Ditto of 1799	W. 0 0 $\frac{1}{2}$	0 18 $\frac{1}{2}$	0 18 14	171	3	0 31
	Gold poltin of 1777	Stand.	0 9	0 9 0	82	1	5 41
	Imperial of 1801	B. 1 2 $\frac{1}{2}$	7 17 $\frac{1}{2}$	8 6 8	1819	32	2 31
	Half Imperial of 1801	B. 1 2 $\frac{1}{2}$	3 20 $\frac{1}{2}$	4 3 4	909	16	1 05
	Ditto of 1818	B. 0 0 $\frac{1}{2}$	4 31	4 3 12	913	16	1 98
SARDINIA	Carlino ($\frac{1}{2}$ in proportion)	W. 0 2 $\frac{1}{2}$	10 7 $\frac{1}{2}$	9 23 16	2198	30	8 10
SAXONY	Ducat of 1784	B. 1 2	2 5 $\frac{1}{2}$	2 9 8	526	9	3 71
	Ducat of 1797	B. 1 2 $\frac{1}{2}$	2 5 $\frac{1}{2}$	2 9 14	529	9	4 34
	Augustus of 1754	W. 0 2 $\frac{1}{2}$	4 6 $\frac{1}{2}$	4 3 8	912	16	1 69
	Augustus of 1784	W. 0 1 $\frac{1}{2}$	4 6 $\frac{1}{2}$	4 4 12	922	16	3 81
SICILY*	Ounce of 1751	W. 1 2 $\frac{1}{2}$	2 20 $\frac{1}{2}$	2 15 8	582	10	3 60
	Double ounce of 1758	W. 1 2	5 17	5 7 14	117	20	8 48
SPAIN	Doubloon of 1772 (double and single in proportion)	W. 0 2 $\frac{1}{2}$	17 8 $\frac{1}{2}$	16 21 16	372	65	10 05
	Quadruple pistole of 1801	W. 1 1	17 9	16 9 6	3605	63	9 62
	Pistole of 1801	W. 1 1	4 8 $\frac{1}{2}$	4 2 6	901	15	11 35
	Coronilla, gold dollar, or vintem of 1801	W. 1 2 $\frac{1}{2}$	1 3	1 0 18	298	4	0 42
	Ducat	B. 1 2	2 5	2 8 12	519	9	2 22

* Much variation is found in the fineness of the Sicilian gold coins.

COINS.		Assay.	Weight.	Standard Weight.	Contents in pure Gold.	Value in Sterling.
		Car. gr.	Dwt. gr.	Dwt. gr. mi.	Grains.	s. d.
SWITZERLAND	Pistole of the Helvetic Republic of 1800	W. 0 1½	4 21½	4 19 9	105.9	18 8.91
TREVES	- Ducat	B. 1 2	2 5½	2 9 8	52.6	9 3.71
TURKEY	- Sequin fonduculi of Constantinople of 1773	W. 2 2½	2 5½	1 23 6	43.3	7 7.94
	- Sequin fonduculi of 1789	W. 2 3½	2 5½	1 22 16	42.9	7 7.11
	- Half missier (1818)	W. 5 3½	0 18½	0 13 5	12.16	2 1.82
	- Sequin fonduculi	W. 2 3	2 5	1 22 7	42.5	7 6.26
	- Yermeebeshlek	B. 0 3½	2 1½	3 4 13	70.3	12 5.30
TUSCANY	- Zecchino or sequin	B. 1 3½	3 5½	2 10 14	53.6	9 5.83
	- Ruspone of the kingdom of Etruria	B. 1 3½	6 17½	7 7 13	161	23 5.93
UNITED STATES	- * Eagle (½ and ¼ in proportion)	W. 0 0½	11 6	11 4 8	246.1	43 6.66
VENICE	- Zecchino or sequin (½ and ¼ in proportion)	B. 1 3½	2 6	2 10 10	53.6	9 5.83
	- Carolin	W. 3 2	6 3½	5 4 0	113.7	20 1.47
	- Ducat	B. 1 2	2 5	2 8 12	51.9	9 2.22
WIRTEMBERG	- Ducat (double and ½ ducat in proportion)	B. 1 2	2 5½	2 9 8	52.6	9 3.71
EAST INDIES.	Mohur of 1770	B. 1 2½	7 22½	8 11 15	186.8	33 0.72
	Mohur, Half (1787), ½ in proportion	B. 1 2½	3 23½	4 16 10	94	16 7.64
	Mohur Sica of Bengal	B. 1 3½	7 23	8 15 0	189.8	30 1.04
	Mohur of the Dutch East India Company (1783)	W. 3 3½	10 2	8 8 0	183.4	32 5.50
	Mohur, Half Ditto (1801)	W. 3 1½	5 3½	4 18 18	96.2	17 0.30
	Rupee, Bombay (1818)	B. 0 0½	7 11	7 11 13	164.7	25 1.78
	Rupee of Madras (1818)	Stand.	7 12	7 12 0	165	29 2.42
	Pagoda, star	W. 3 0	2 4½	1 21 11	41.8	7 4.77

No. VII. SILVER COINS OF DIFFERENT COUNTRIES. -- A Table containing the Assays, Weights, and Values of the principal Silver Coins of all Countries, computed at the rate of 5s. 2d. per Ounce Standard, from Assays made both at the London and Paris Mints.

COINS.		Assay.	Weight.	Standard Weight.	Contents in Pure Silver.	Value in Sterling.
		Oz. dwt.	Dwt. gr.	Dwt. gr. mi.	Grains.	s. d.
AUSTRIA	- Rixdollar of Francis II., 1800	W. 1 5	18 1	16 0 4	355.5	4 1.64
	- Rixdollar of the kingdom of Hungary	W. 1 2	18 1	16 6 1	360.9	4 2.39
	- Half rixdollar, or florin, <i>Convention</i>	W. 1 3	9 0½	8 2 1	179.6	2 1.07
	- Copfsuck, or 20 creutzer piece	W. 4 3	4 6½	2 16 3	59.4	0 8.29
	- 17 Creutzer piece	W. 4 8	4 0	2 9 18	53.5	0 7.47
	- Halbe copf, or 10 creutzer piece	W. 5 5	2 11	1 7 1	28.8	0 4.01
BADEN	- Rixdollar	W. 1 4	18 2	16 3 1	358.1	4 2
BAVARIA	- Rixdollar of 1800 (½ in proportion)	W. 1 4½	17 12	15 13 13	345.6	4 0.25
	- Copfsuck	W. 4 3	4 6½	2 16 3	59.4	0 8.29
BERN	- Patagon or crown (½ in proportion)	W. 0 7	18 22	18 7 14	406.7	4 8.79
	- Piece of 10 batzen	W. 1 2	5 3	4 14 17	102.5	1 2.31
BREMEN	- Piece of 48 grotes	W. 2 2	11 0	8 22 1	198	2 3.64
BRUNSWICK	- Rixdollar, <i>Convention</i>	W. 1 3	18 1	16 4 4	359.2	4 2.15
	- Half rixdollar	W. 1 3	9 0½	8 2 2	179.6	2 1.07
	- Gulden, or piece of 3, fine, of 1764	B. 0 16	8 10½	9 1 1	200.2	2 4.03
	- Gulden, common, of 1764	W. 1 2	9 0	8 2 10	180	2 1.13
	- Gulden, ditto, of 1795	W. 2 2	11 1½	8 23 7	199.1	2 3.80
	- Half gulden, or piece of 3, of 1764	W. 1 2	4 12	4 1 5	90	1 0.56
DENMARK	- Ryksdaler, specie, of 1798	W. 0 13	18 14	17 11 17	388.4	4 3.23
	- New piece of 4 marks	W. 0 12	12 9	11 16 14	259.8	3 0.27
	- Half ryksdaler	W. 0 13	9 7	8 17 8	194.2	2 3.11
	- Mark, specie, or ½ ryksdaler	W. 3 1	4 0	2 21 12	64.4	0 7.59
	- Rixdollar, specie, of Sleswig and Holstein (pieces of ½ and ¼ in prop.)	W. 0 12	18 13	17 12 6	389.4	4 6.37
	- Piece of 24 skillings	W. 4 7	5 2½	3 2 10	68.9	0 9.62
ENGLAND	- Crown (<i>old</i>)	Stand.	19 8½	19 8 10	429.7	5 0
	- Half-crown	Stand.	9 16½	9 16 5	214.8	2 6
	- Shilling	Stand.	3 21	3 21 0	85.9	1 0
	- Sixpence	Stand.	1 22½	1 22 10	42.9	0 6
	- Crown (<i>new</i>)	Stand.	18 4½	18 4 7	403.6	4 8.36
	- Half-crown	Stand.	9 2	9 2 4	201.8	2 4.18
	- Shilling	Stand.	3 15½	3 15 6	80.7	0 11.27
	- Sixpence	Stand.	1 19½	1 19 14	40.3	0 5.63
FRANCE	- Ecu of 6 livres	W. 0 7	18 18	18 7 16	403.1	4 8.28
	- Demi ecu	W. 0 7	9 9	9 1 18	201.5	2 4.13
	- Piece of 24 sous (divisions in prop.)	W. 0 7	3 20	3 16 19	83.4	0 11.64
	- Piece of 30 sous (½ in proportion)	W. 3 8	6 12	4 12 4	100.2	1 1.99
	- Piece of 5 francs of the Convention	W. 0 10½	16 0	15 5 14	338.3	3 11.24
	- Piece of 5 francs (Napoleon) of 1808	W. 0 7	16 1	15 12 4	344.9	4 0.16
	- Piece of 2 francs of 1808	W. 0 7	6 11	6 6 2	138.8	1 7.38
	- Franc of 1809	W. 0 7	3 5½	3 3 1	69.4	0 9.69
	- Demi franc	W. 0 8½	1 15	4 13 6	34.7	0 4.84
	- Franc (Louis) of 1818, same as franc of 1809.					
GENEVA	- Patagon	W. 1 0	17 9	15 19 8	351	4 1.03
	- Piece of 15 sous of 1794	W. 2 6	2 1½	1 15 1	36.1	0 5.04

* This value of the American eagle is taken from average assays of the coins of twelve years.

COINS.		Assay.	Weight.	Standard Weight.	Contents in Pure Silver.	Value in Sterling.	
		Oz. dwt.	Dwt. gr.	Dwt. gr. mi.	Grains.	s.	d.
GENOA	- Scudo, of 8 lire, of 1796 ($\frac{1}{2}$, $\frac{1}{4}$, &c. in proportion)	W. 0 8	21 9	20 14 10	457.4	5	3.87
	Scudo of the Ligurian Republic	W. 0 9 $\frac{1}{2}$	21 9	20 11 2	454.3	5	3.43
HAMBURGH	- Rixdollar, specie	W. 0 10	18 18	17 21 12	397.5	4	7.49
	Double mark, or 32 schilling piece (single in proportion)	W. 2 3	11 18	9 11 8	210.3	2	5.36
	Piece of 8 schillings	W. 3 12	3 8 $\frac{1}{2}$	2 6 4	50.1	0	6.99
	Piece of 4 schillings	W. 4 6	2 2	1 6 12	28.3	0	3.95
HANOVER	- Rixdollar, <i>Convention</i>	W. 0 9	18 19	18 0 14	400.3	4	7.89
	Florin, or piece of $\frac{3}{4}$, fine	B. 0 16	8 10	9 0 10	200.3	2	3.96
	Half florin, or piece of $\frac{1}{2}$, ditto	B. 0 16	4 4	4 11 4	99.2	1	1.85
	Quarter, or piece of $\frac{1}{4}$ good gro-schen, ditto	B. 0 16	2 1	2 4 10	48.6	0	6.78
	Florin, or piece of $\frac{3}{4}$, base	W. 2 1	11 0 $\frac{1}{2}$	8 23 15	199.6	2	3.87
HESSE CASSEL	- Rixdollar, <i>Convention</i>	W. 1 6	18 1	15 22 6	353.	4	1.39
	Florin, or piece of $\frac{3}{4}$ ($\frac{1}{2}$ in proportion)	W. 1 6	9 0 $\frac{1}{2}$	7 23 3	176.8	2	0.68
	Thaler of 1789	W. 0 10 $\frac{1}{2}$	12 7 $\frac{1}{2}$	11 17 5	259.7	3	0.26
	Ecu, <i>Convention</i> (1815)	W. 1 6	17 23 $\frac{1}{2}$	15 21 2	349.3	4	0.77
	Bon gros	W. 6 14	1 4	0 11 5	10.3	0	1.43
HOLLAND	- Ducatoon	B. 0 3	20 22	21 4 15	471.6	5	5.85
	Piece of 3 florins	W. 0 2	20 7	20 2 12	446.4	5	2.33
	Rixdollar (the assay varies)	W. 0 16	18 6	16 20 8	375.9	4	4.99
	Half rixdollar	W. 0 16	9 0	8 8 8	185.4	2	1.88
	Florin or guilder ($\frac{1}{2}$ in proportion)	W. 0 4 $\frac{1}{2}$	6 18	6 14 14	146.8	1	8.49
	12 Stiver piece	W. 0 16 $\frac{1}{2}$	4 12	4 3 18	92.4	1	0.90
	Florin of Batavia	W. 0 5 $\frac{1}{2}$	6 13	6 9 2	141.6	1	7.77
	Rixdollar, or 50 stiver piece, of the kingdom of Holland	W. 0 5 $\frac{1}{2}$	17 0	16 13 18	367.9	4	3.37
LUBEC	- Rixdollar, specie	W. 0 13	18 8	17 15 12	391.9	4	6.72
	Double mark	W. 2 3	11 18	9 11 8	210.3	2	5.36
	Mark	W. 2 3	5 21	4 17 14	135.1	1	2.67
LUCCA	- Scudo	W. 0 3	17 0	16 18 10	372.3	4	3.98
	Barbone	W. 3 3	1 20 $\frac{1}{2}$	1 7 14	29.3	0	4.09
MALTA	- Ounce of 30 tari of Emmanuel Pinto	W. 2 5	19 1 $\frac{1}{2}$	15 4 14	337.4	3	11.11
	2 Tari piece	W. 2 19	1 2	0 19 2	17.7	0	2.41
MILAN	- Scudo of 6 lire ($\frac{1}{2}$ in proportion)	W. 0 7	14 20 $\frac{1}{2}$	14 9 10	319.6	3	8.62
	Lira, new	W. 4 10	4 0	2 9 0	52.8	0	7.37
	Lira, old	W. 0 3	2 10	2 9 4	52.9	0	7.38
	Scudo of the Cisalpine Republic	W. 0 7	14 21 $\frac{1}{2}$	14 10 4	320.2	3	8.71
	Piece of 30 soldi of ditto	W. 2 18	4 17	3 11 8	77.2	0	10.78
MODENA	- Scudo of 15 lire, 1739 (double, &c. in proportion)	W. 0 14	18 12 $\frac{1}{2}$	17 8 9	385.2	4	5.78
	Scudo of 5 lire, of 1782	W. 0 3	5 19	5 17 2	126.8	1	5.70
	Scudo of 1796	W. 3 3	18 1 $\frac{1}{2}$	12 22 12	287.4	3	4.13
NAPLES	- Ducat, new ($\frac{1}{2}$ in proportion)	W. 1 0	14 15	13 7 8	295.4	3	5.24
	Piece of 12 Carlini of 1791	W. 1 0	17 15	16 0 18	356.	4	1.71
	Ditto of 1796	W. 1 2	17 16 $\frac{1}{2}$	15 22 12	353.9	4	1.41
	Ditto of 1805 ($\frac{1}{2}$ in proportion)	W. 1 2	17 18 $\frac{1}{2}$	15 23 18	355.2	4	1.60
	Ditto of 10 Carlini (1818)	W. 1 2	14 18	13 7 0	295.1	3	5.20
NETHERLANDS	- Ducatoon, old	B. 0 4	21 0	21 9 0	474.6	5	6.37
	Ducatoon of Maria Theresa	W. 0 14	21 10	20 1 12	445.5	5	2.20
	Crown ($\frac{1}{2}$, &c. in proportion)	W. 0 14	19 0	17 19 4	395.2	4	7.18
	5 Stiver piece	W. 6 3	3 4	1 9 18	31.3	0	4.37
	Florin of 1790	W. 0 14	5 23 $\frac{1}{2}$	5 14 9	124.3	1	5.35
	Florin of 1816	W. 0 7 $\frac{1}{2}$	6 22	6 16 6	148.4	1	8.72
	Half florin (with divisions in prop.)	W. 4 5 $\frac{1}{2}$	5 11	3 9 2	75.	0	10.46
PARMA	- Ducat of 1784	W. 0 9	16 11	15 18 18	350.6	4	0.95
	Ducat of 1796 ($\frac{1}{2}$ in proportion)	W. 0 5 $\frac{1}{2}$	16 12 $\frac{1}{2}$	16 2 18	357.9	4	1.97
	Piece of 3 lire	W. 1 4	4 14	4 2 2	90.7	1	0.66
PIEDMONT	- Scudo, 1755 ($\frac{1}{2}$, &c. in proportion)	W. 0 5 $\frac{1}{2}$	22 14	22 0 10	488.9	5	8.26
	Scudo, 1770 ($\frac{1}{2}$ and $\frac{1}{4}$ in proportion)	W. 0 5	22 14	22 1 16	490.	5	8.42
	Piece of 2 lire (1714)	W. 0 4 $\frac{1}{2}$	7 20 $\frac{1}{2}$	7 16 13	170.8	1	11.85
	5 Franc piece (1801)	W. 0 8	16 1 $\frac{1}{2}$	15 11 12	343.7	3	11.99
POLAND	- Rixdollar, old	W. 1 2	18 1	16 6 0	360.8	4	2.38
	Rixdollar, new (1794)	W. 2 17	15 10 $\frac{1}{2}$	11 11 6	254.3	2	11.51
	Florin, or gulden	W. 4 2	6 0	3 18 16	84.	0	11.72
PORTUGAL	- New crusado (1690)	W. 0 4	11 0	10 19 0	239.2	2	9.40
	Ditto (1718)	W. 0 6 $\frac{1}{2}$	9 8	9 1 0	200.2	2	3.95
	Ditto (1795)	W. 0 7	9 9	9 1 18	201.6	2	4.15
	Doze vintems, or piece of 240 rees (1799)	W. 0 7	4 16	4 12 10	100.4	1	2.01
	Testoon (1799)	W. 0 7	2 0 $\frac{1}{2}$	1 22 18	43.4	0	6.06
	New crusado (1809)	W. 0 4	9 3	8 23 0	198.2	2	4.67
	Seis vintems, or piece of 120 rees (1802)	W. 0 9	2 4 $\frac{1}{2}$	2 2 8	46.6	0	6.50
	Testoon (1802)	W. 0 9	2 0	1 22 0	42.5	0	5.93
	Tres vintems, or piece of 60 rees (1802)	W. 0 9	1 2 $\frac{1}{2}$	1 1 4	23.3	0	3.25
	Half testoon (1802)	W. 0 9	0 23	0 22 0	20.4	0	2.84
PORTUGUESE COLONIES	- Piece of 8 macutes, of Portuguese Africa	W. 0 9	7 12	7 4 14	159.8	1	10.31
	Ditto of 6 ditto	W. 0 9	5 13	5 7 12	118.	0	4.47
	Ditto of 4 ditto	W. 0 9	3 16	3 12 8	78.1	1	10.90
PRUSSIA	- *Rixdollar, Prussian currency, ($\frac{1}{2}$ in proportion)	W. 2 5	14 6 $\frac{1}{2}$	11 9 0	252.6	2	11.27
	Rixdollar, <i>Convention</i>	W. 1 3	18 1	16 4 2	359.	4	2.13
	Florin, or piece of $\frac{3}{4}$	W. 2 3	11 2	8 22 8	198.4	2	3.70

* The Prussian coins, having been debased at different periods, vary in their reports.

COINS.	Assay.	Weight.	Standard Weight.	Contents in Pure Silver.	Value in Sterling.
	Oz. dwt.	Dwt. gr.	Dwt. gr. mi.	Grains.	s. d.
Florin of Silesia -	W. 2 2	9 11	7 16 0	170 ³ / ₈	1 11 ⁷ / ₈
Drittel, or piece of 8 good groschen -	W. 3 3	5 8 ³ / ₄	3 20 4	85 ³ / ₄	0 11 ⁹ / ₁₆
Piece of 6 groschen -	W. 2 8	3 14	2 19 6	62 ³ / ₄	0 8 ⁶ / ₁₆
ROME - Scudo, or crown (coined since 1753) -	W. 0 4	17 1	16 17 13	371 ⁵ / ₈	4 3 ⁸ / ₁₆
Mezzo scudo, or half-crown -	W. 0 4	8 12 ¹ / ₂	8 8 16	185 ⁷ / ₈	2 1 ⁹ / ₁₆
Testone (1785) -	W. 0 5	5 2	4 23 4	110 ³ / ₈	1 3 ⁴ / ₁₆
Paolo (1785) -	W. 0 4	1 17	1 16 4	37 ² / ₈	0 5 ¹⁹ / ₁₆
Grosso, or half Paolo (1785) -	W. 0 5	0 20 ¹ / ₂	0 20 0	13 ⁵ / ₈	0 2 ⁵ / ₁₆
RUSSIA - Scudo of the Roman Republic (1799) -	W. 0 6	17 1	16 13 18	368 ¹ / ₄	4 3 ⁴ / ₁₆
Ruble of Peter the Great -	W. 2 7	18 1	14 1 8	312 ¹ / ₄	3 7 ⁵ / ₁₆
Ditto of Catherine I. (1725) -	W. 2 4 ¹ / ₂	17 11	13 23 0	309 ⁹ / ₁₆	3 7 ² / ₁₆
Ditto of Peter II. (1727) -	W. 2 12	18 5 ¹ / ₂	13 23 4	310 ¹ / ₄	3 7 ² / ₁₆
Ditto of Anne (1734) -	W. 1 11	16 14 ¹ / ₂	14 6 16	317 ² / ₈	3 8 ²⁹ / ₁₆
Ditto of Elizabeth (1750) -	W. 1 7	16 12	14 11 10	321 ⁸ / ₈	3 8 ⁹ / ₁₆
Ditto of Peter III. (1762) -	W. 2 2	15 10	12 12 0	277 ⁵ / ₈	3 2 ⁷ / ₁₆
Ditto of Catherine II. (1780) -	W. 2 4	15 12	12 10 6	275 ⁹ / ₈	3 2 ⁵ / ₁₆
Ditto of Paul (1799) -	W. 0 14	13 12	12 15 10	280 ⁸ / ₈	3 3 ²¹ / ₁₆
Ditto of Alexander (1802) -	W. 0 13	13 1 ¹ / ₂	17 7 2	273 ¹ / ₈	3 2 ¹² / ₁₆
Ditto of Paul (1805) -	W. 0 16	13 12	12 12 12	278 ¹ / ₈	3 2 ⁸ / ₁₆
20 Copeck piece (1767) -	W. 2 2	3 10 ³ / ₄	2 19 0	62 ⁶ / ₈	0 8 ⁷ / ₁₆
Ditto (1784) -	W. 2 2	3 3	2 12 18	56 ² / ₈	0 7 ⁸ / ₁₆
15 Copeck piece (1778) -	W. 2 2	2 6	1 19 18	40 ⁵ / ₈	0 5 ⁶ / ₁₆
10 Copeck piece -	W. 2 6	2 1	1 14 16	35 ⁹ / ₈	0 5 ¹¹ / ₁₆
Ditto (1798) -	W. 0 14 ¹ / ₂	1 9	1 6 16	28 ⁵ / ₈	0 3 ⁹ / ₁₆
Ditto (1802) -	W. 0 13	1 8 ¹ / ₂	1 6 11	28 ³ / ₈	0 3 ⁹ / ₁₆
5 Copeck piece (1801) -	W. 0 13 ¹ / ₂	0 16 ¹ / ₂	0 15 10	15 ³ / ₈	0 2 ¹³ / ₁₆
SARDINIA - Scudo, or crown ($\frac{1}{2}$ and $\frac{1}{2}$ in prop.) -	W. 0 7	15 2 ¹ / ₂	14 15 0	324 ⁷ / ₈	3 9 ³ / ₁₆
SAXONY - Rix-dollar, Convention ($\frac{1}{2}$ and $\frac{1}{2}$ in proportion) -	W. 1 3	18 0	16 3 4	358 ² / ₈	4 2 ⁰ / ₁₆
Piece of 16 groschen of Leipsic -	W. 2 2	9 9 ¹ / ₂	7 14 16	169 ¹ / ₄	1 11 ⁶ / ₁₆
Rixdollar current of Saxe Gotha -	W. 4 4 ¹ / ₂	18 1	11 4 2	248 ¹ / ₄	2 10 ⁶ / ₁₆
$\frac{1}{2}$ Thaler of 1804 -	W. 4 11	3 11	2 0 19	45 ³ / ₈	0 6 ³ / ₁₆
Ditto of 1808 -	W. 4 11 ³ / ₄	3 5 ¹ / ₂	1 21 8	42 ¹ / ₈	0 5 ⁸ / ₁₆
SICILY - Ditto of Jerome Bonaparte of 1809 -	W. 5 4	3 17	1 23 6	43 ⁷ / ₈	0 6 ¹⁰ / ₁₆
Scudo ($\frac{1}{2}$ in proportion) -	W. 1 4	17 14	15 16 6	348 ² / ₈	4 0 ⁶ / ₁₆
Piece of 40 grains -	W. 1 2	5 21	5 7 2	117 ⁵ / ₈	1 4 ⁴ / ₁₆
SPAIN - *Dollar, of late coinage -	W. 0 8	17 8	16 17 0	370 ⁹ / ₈	4 3 ⁷ / ₁₆
Half dollar, ditto -	W. 0 8	8 16	8 8 10	185 ⁴ / ₈	2 1 ⁸ / ₁₆
Mexican peceta (1774) -	W. 0 8	4 7 ¹ / ₂	4 3 16	92 ³ / ₈	1 0 ⁸ / ₁₆
Real of Mexican plate (1775) -	W. 0 8	2 3 ³ / ₄	2 1 20	46 ¹ / ₈	0 6 ⁴ / ₁₆
Peceta provincial of 2 reals of new plate (1775) -	W. 1 9 ¹ / ₂	3 18	3 6 0	72 ² / ₈	0 10 ⁸ / ₁₆
Real of new plate (1795) -	W. 1 9 ¹ / ₂	1 21	1 15 0	36 ¹ / ₈	0 5 ⁰ / ₁₆
SWEDEN - Rixdollar (1762) -	W. 0 12	18 20	17 19 10	395 ⁵ / ₈	4 7 ² / ₁₆
Rixdollar of late coinage -	W. 0 14 ¹ / ₂	18 17	17 12 0	388 ⁵ / ₈	4 6 ²⁸ / ₁₆
SWITZERLAND - Ecu, or rixdollar of Lucerne, $\frac{1}{2}$, &c. in proportion (1715) -	W. 0 14 ¹ / ₂	17 8 ¹ / ₂	16 5 8	360 ¹ / ₄	4 2 ²⁸ / ₁₆
Old gulden, or florin of Lucerne (1714) -	W. 1 19	8 14 ¹ / ₂	7 2 8	157 ⁵ / ₈	1 9 ⁹ / ₁₆
Ecu of 40 batzen of Lucerne (1796) -	W. 0 5	19 0	18 13 14	412 ³ / ₈	4 9 ⁵ / ₁₆
Half ditto -	W. 1 2	9 20	8 20 12	196 ⁷ / ₈	2 3 ⁴ / ₁₆
Florin, or piece of 40 schillings of Lucerne (1793) -	W. 1 5	4 22	4 8 14	96 ⁸ / ₈	1 1 ⁵ / ₁₆
Ecu of 40 batzen of the Helvetic Republic, 1798 ($\frac{1}{2}$ in proportion) -	W. 0 6	18 23	18 10 14	409 ⁵ / ₈	4 9 ¹⁸ / ₁₆
Ecu of 4 franken (1801) -	W. 0 7	18 23	18 8 12	407 ⁶ / ₈	4 9 ¹⁸ / ₁₆
TURKEY - Piastre of Selim of 1801 -	W. 5 6	8 6	4 7 8	95 ⁷ / ₈	1 1 ³ / ₁₆
Piastre of Crim Tartary (1778) -	W. 6 13	10 5	4 2 4	90 ⁹ / ₈	1 0 ⁶ / ₁₆
Piastre of Tunis (1787) -	W. 6 5 ¹ / ₂	10 0	4 8 6	96 ⁵ / ₈	1 1 ⁴ / ₁₆
Piastre (1818) -	W. 5 14	6 6 ¹ / ₂	3 1 4	67 ⁷ / ₈	0 9 ⁴ / ₁₆
TUSCANY - Piece of 10 Paoli of the Kingdom of Etruria (1801) -	W. 0 4	17 13 ¹ / ₂	17 5 18	382 ⁹ / ₈	4 5 ⁴ / ₁₆
Scudo Pisa of ditto (1803) -	W. 0 2	17 12	17 8 4	385 ⁰ / ₈	4 5 ⁷ / ₁₆
Piece of 10 lire ditto (1803) -	B. 0 7	25 6	26 1 12	578 ⁷ / ₈	6 8 ⁸ / ₁₆
Lira (1803) -	B. 0 7	2 8	2 9 16	53 ⁴ / ₈	0 7 ⁴ / ₁₆
UNITED STATES - Dollar, 1795 ($\frac{1}{2}$, &c. in proportion) -	W. 0 6 ¹ / ₂	17 8	16 19 16	373 ⁵ / ₈	4 4 ¹⁵ / ₁₆
Dollar (1798) -	W. 0 7	17 10 ¹ / ₂	16 21 6	374 ⁹ / ₈	4 4 ³⁵ / ₁₆
Dollar (1802) -	W. 0 10 ¹ / ₂	17 10	16 14 0	368 ³ / ₈	4 3 ⁴ / ₁₆
Dollar, an average of 8 years -	W. 0 8 ¹ / ₂	17 8	16 16 0	370 ¹ / ₄	4 3 ⁶ / ₁₆
Dime, or one-tenth dollar (1796) -	W. 0 4	1 19 ¹ / ₂	1 18 14	39 ⁵ / ₈	0 5 ⁷ / ₁₆
Half dime (1796) -	W. 0 7	0 21 ¹ / ₂	0 21 0	19 ⁵ / ₈	0 2 ⁷ / ₁₆
VENICE - Piece of 2 lire, or 24 creutzers (1800) -	W. 8 4 ¹ / ₂	5 19 ¹ / ₂	1 12 2	33 ⁴ / ₈	0 4 ⁶ / ₁₆
Ditto of 2 lire, called moneta provinciale (1808) -	W. 8 3	5 13 ¹ / ₂	1 11 8	32 ⁸ / ₈	0 4 ⁵ / ₁₆
Ditto of 2 lire, 1802 ($\frac{1}{2}$ and $\frac{1}{2}$ in prop.) -	W. 8 4	5 6 ¹ / ₂	1 8 19	30 ⁵ / ₈	0 4 ² / ₁₆
WIRTEMBERG - Rixdollar, specie -	W. 1 3	18 1	16 14 2	359 ¹ / ₄	4 2 ¹⁴ / ₁₆
Copfsuck -	W. 4 2	4 16 ¹ / ₂	2 16 12	59 ⁸ / ₈	0 8 ³ / ₁₆
EAST INDIES. Rupee Sicca, coined by the East India Company at Calcutta (1818) -	B. 0 13	7 11 ¹ / ₂	7 22 0	175 ⁸ / ₈	2 0 ⁵ / ₁₆
Calcutta (1818) -	Stand.	8 0	8 0 0	175 ⁹ / ₈	2 0 ⁵ / ₁₆
Bombay, new, or Surat (1818) -	W. 0 0 ¹ / ₂	7 11	7 10 4	164 ⁷ / ₈	1 11 ⁰ / ₁₆
Fanam, Cananore -	W. 0 1 ¹ / ₂	1 11 ¹ / ₂	1 11 10	32 ⁹ / ₈	0 4 ⁵ / ₁₆
Bombay, old -	B. 0 13	1 11 ¹ / ₂	1 13 16	35 ¹ / ₈	0 4 ⁸ / ₁₆
Pondicherry -	B. 0 5 ¹ / ₂	1 0 ¹ / ₂	1 1 2	22 ⁸ / ₈	0 3 ¹⁸ / ₁₆
Ditto, double -	W. 0 3	1 18 ¹ / ₂	1 18 2	30 ¹ / ₈	0 5 ⁴ / ₁₆
Gulden of the Dutch E. I. Co. (1820) -	W. 0 7 ¹ / ₂	6 22	6 16 6	148 ⁴ / ₈	1 8 ⁷ / ₁₆

* This is the coin which is universally circulated under the name of the Spanish dollar.

† The American dollars, and inferior silver pieces of late coinage, vary in fineness from W. 4 dwts. to W. 9¹/₂ dwts.

The sterling value of the foreign coins, in the foregoing tables, has been computed from the assays as follows: — Let it be required to assign the value in sterling, of a French double Louis d'or coined since 1786, the assay master's report being as follows: — "Weight, 9 dwts. 20 grs. ; assay W. $1\frac{1}{2}$ grs.," that is, 0 car. $1\frac{1}{2}$ grs. worse than the English standard. We proceed as under: —

From 22 car.	0 gr.	the fineness of English standard gold,
Take 0	$1\frac{1}{2}$ gr.	
Remains	21	$2\frac{1}{2}$

Then, as 22 car. : 21 car. $2\frac{1}{2}$ grs. :: 9 dwts. 20 grs. : 9 dwts. 16 grs., the standard gold contained in the Louis d'or ; and hence, as 1 oz. : 3*l*. 17*s*. 10*d*. :: 9 dwts. 16 grs. : 1*l*. 17*s*. $7\frac{1}{2}$ *d*., the value of the Louis in sterling money, and so for any of the other coins.

Ancient Coins. — We subjoin, for the convenience of such of our readers as may at any time have occasion to consult works in which reference is made to ancient coins, the following tables of those that were principally current among the Jews, Greeks, and Romans. They were calculated by Dr. Arbuthnot (*Tables of Ancient Coins, Weights, &c.* 4to ed. Lond. 1754.), and do not differ materially from the tables of Pausan, whose *Métrologie* (4to. Paris, 1780.) is the most complete and elaborate work that has ever been published with respect to ancient monies, weights, and measures. At the same time we confess we should not be disposed to place much reliance on these tables, and we have elsewhere stated our reasons for holding this opinion. — (*Art. Money, Supp. to Encyc. Britannica.*)

Names and Proportions.				JEWISH COINS.		Value in Sterling.		
						£	s.	d.
Gerah	-	-	-	-	-	0	0	$1\frac{59}{160}$
10	Bekah	-	-	-	-	0	1	$1\frac{1}{16}$
20	2	Shekel	-	-	-	0	2	$3\frac{3}{8}$
1,200	120	50	Maneh Mina Hebraica	}	-	5	14	$0\frac{3}{4}$
60,000	6,000	3,000	60		Talent	342	3	9
Solidus aureus, or sextula, worth				-	-	-	0	12 $0\frac{1}{2}$
Siclus aureus, worth				-	-	-	1	16 $\frac{6}{16}$
A talent of gold, worth				-	-	5,475	0	0

GRECIAN COINS.											s.	d.	grs.	
Lepton		-	-	-	-	-	-	-	-	-	0	0	$0\frac{31}{32}$	
7	Chalcus	-	-	-	-	-	-	-	-	-	0	0	$0\frac{21}{48}$	
14	2	Dichalcus	-	-	-	-	-	-	-	-	0	0	$1\frac{7}{24}$	
28	4	2	Hemiobolus	-	-	-	-	-	-	-	0	0	$2\frac{7}{12}$	
56	8	4	2	Obolus	-	-	-	-	-	-	0	1	$\frac{1}{16}$	
112	16	8	4	2	Diobolus	-	-	-	-	-	0	2	$2\frac{1}{4}$	
224	32	16	8	4	2	Tetrobolus	-	-	-	-	0	5	$0\frac{1}{2}$	
336	48	24	12	6	3	$1\frac{1}{2}$	Drachma	-	-	-	0	7	3	
662	96	48	24	12	6	3	2	Didrachma	-	-	1	3	2	
1,324	112	96	48	24	12	6	4	2	Tetradrachma	-	2	7	0	
1,660	384	120	60	30	15	$7\frac{1}{2}$	5	$2\frac{1}{2}$	$1\frac{1}{2}$	Pentadrachma	-	3	2	3

Of these, the drachma and didrachma were of silver; the rest, for the most part, of brass.

The drachma is here, with the generality of authors, supposed equal to the denarius: though there is reason to believe that the drachma was somewhat the weightier.

		Value in Sterling.	
		£	s. d.
The Grecian gold coin was the stater aureus, weighing 2 Attic drachms, or half of the stater argenteus; and exchanging usually for 25 Attic drachmas of silver		0	16 $1\frac{1}{2}$
But according to our proportion of gold to silver it was worth		1	0 9
There were likewise the stater Cyzicenus, exchanging for 28 Attic drachmas, or The stater Philippius, and stater Alexandrinus, were of the same value.		0	18 1
Stater Darius, according to Josephus, worth 50 Attic drachmas, or Stater Cræsius, of the same value.		1	12 $3\frac{1}{2}$

VALUE AND PROPORTION OF THE ROMAN COINS.

				Sterling.	
				s.	d. grs.
Teruncius	-	-	-	0	0 $0\frac{775}{1000}$
2	Sembella	-	-	0	0 $1\frac{55}{106}$
4	2	Libella As	}	0	0 $5\frac{1}{10}$
10	5	$2\frac{1}{2}$		0	1 $3\frac{3}{4}$
20	10	5	2	0	3 $3\frac{1}{4}$
40	20	10	4	2	Denarius

	£	s.	d.
The Roman gold coin, or aureus weighed generally double the denarius; its value, } according to the proportion of gold to silver, mentioned by Pliny, was	1	4	3½
According to the proportion that now obtains amongst us	1	0	9
According to the decuple proportion mentioned by Livy and Julius Pollux	0	12	11
According to the proportion mentioned by Tacitus, by which the aureus exchanged for 25 denarii, its value	0	16	1½

COIR, a species of yarn manufactured out of the husk of cocoa nuts. The husks being steeped in water, the dry dusty substance mixed with the fibres is separated. These are afterwards spun into yarn, and manufactured into cordage, that is deemed by some superior to that made of hemp. The goodness of coir depends on the fineness of the filaments, and on their being of a bright yellow colour. About 3,000,000 lbs. weight are annually exported from Ceylon, principally to Calcutta, and other ports in the East Indies. It is also prepared in the Maldiv Islands, and many other places; and is very extensively used throughout the East. — (*Bertolacci's Ceylon; Bell's Commerce of Bengal, &c.*)

COLOCYNTHIS, COLOQUINTIDA, OR BITTER CUCUMBER (Ger. *Koloquinten*; Du. *Bitter-appelen*; Fr. *Coloquintes*; It. *Coloquintida*; Sp. *Coloquintidas*; Arab. and Pers. *Hunzil*), the produce of an annual plant (*Cucumis colocynthis* Lin.) growing in Turkey, Nubia, India, and other places, much resembling the cucumber in herbage. When ripe, the fruit is peeled and dried in a stove; and in this state is brought to England. It is inodorous, but has an extremely bitter, nauseous taste. It is an exceedingly powerful drastic cathartic. When it is larger than a St. Michael's orange, and has black acute pointed ends, it is not good. — (*Ainslie's Materia Indica.*)

COLONIES. — COLONY TRADE. — *Colonies* are establishments founded in foreign countries by individuals who either voluntarily emigrate from, or are forcibly sent abroad by, their mother country. The *colony trade* is the trade carried on between colonies and their parent states.

I. ESTABLISHMENT OF COLONIES.

II. INFLUENCE OF THE MONOPOLY OF THE COLONY TRADE. — SLAVERY.

III. MAGNITUDE, POPULATION, TRADE, &c. OF BRITISH COLONIES.

IV. REGULATIONS UNDER WHICH COLONY TRADE IS CONDUCTED. — DISPOSAL OF LAND IN THE COLONIES, &c.

V. FOREIGN COLONIES.

I. ESTABLISHMENT OF COLONIES.

(1.) *Greek Colonies.* — Various motives have, in different countries and ages, led to the formation of colonies.* The Greek colonies of antiquity seem to have been chiefly founded by citizens whom the violence and fury of contending factions forced to leave their native land; but they were sometimes formed for the purpose of relieving the mother country of a redundant population, and sometimes also for the purpose of extending the sphere of commercial transactions, or of providing for their security. The relations between the mother country and the colony depended, in a great measure, on the motives which led to the establishment of the latter. When a colony was founded by fugitives, forcibly expelled from their ancient homes; or when it was founded, as was frequently the case, by bodies of voluntary emigrants, who received no assistance from, and were in no respect controlled by, the parent state, it was from the first independent: and even in those rarer cases in which the emigration was conducted under the superintendence of the parent city, and when the colony was protected by her power and influence, the dependence was, mostly, far from being absolute and complete. The great bulk of the Greek colonies were really independent states; and though they commonly regarded the land of their forefathers with filial respect, though they yielded to its citizens the place of distinction at public games and religious solemnities, and were expected to assist them in time of war, they did so as allies only, on fair and equal terms, and never as subjects. Owing to the freedom of their institutions, and their superiority in the arts of civilised life to the native inhabitants of the countries among whom they were generally placed, these colonies rose, in a comparatively short period, to a high pitch of opulence and refinement; and many among them, as Miletus and Ephesus in Asia Minor, Syracuse and Agrigentum in Sicily, and Tarentum and Locri in Italy, not only equalled, but greatly surpassed, their mother cities in wealth and power.

* Seneca has given, in a few words, a very clear and accurate statement of the different motives that induced the ancients to found colonies. — "*Nec omnibus eadem causa relinquendi quærendique patriam fuit. Alios excidia urbium suarum, hostilibus armis elapsos, in aliena, spoliatis suis, expulerunt: Alios domestica seditio submovit: Alios nimia superfluentis populi frequentia, ad exonerandas vires, emisit: Alios pestilentia, aut frequens terrarum hiatus, aut aliqua intoleranda infelicitas solt eiecerunt: Quosdam fertilitis oræ, et in majus laudate, fama corruptit: Alios alia causa excitavit domibus suis.*" — (Consol. ad Helviam, c. 6.)

(2.) *Roman Colonies.* — The Roman colonies were, for the most part, founded by and under the authority of government; being intended to serve both as outlets for poor and discontented citizens, and as military stations, or garrisons, to secure the subjection of the conquered provinces over which they were scattered. The most intimate political union was always maintained between them and the mother city. Their internal government was modelled on that of Rome; and, while their superior officers were mostly sent from the capital, they were made to contribute their full quota of troops and taxes, to assist in carrying on the contests in which the Republic was almost constantly engaged.

(3.) *Spanish Colonies.* — The early colonies of most modern nations were founded by private adventurers, influenced either by the hope of gain, or by a desire to escape from religious persecution, without any wish to relieve the mother country of a surplus population, or to bridle subjugated provinces. On their first institution, therefore, the modern colonies approached, though with some essential variations, more nearly to the Grecian than the Roman model — but the period of their freedom was of very limited duration. They were very soon subjected to laws and regulations framed in the metropolis, and calculated, as was to be supposed, rather to promote its interests than those of the colony. At a somewhat later period the foundation of colonial establishments was eagerly patronised by most European governments, in the view of extending commerce, and of enriching the mother country, by securing to her the exclusive possession of the market of distant countries; and where, from the thinness of the aboriginal population, or their inferiority in the arts of civilised life, the colonists were enabled to amass fortunes with comparative rapidity.

The Spaniards who first resorted to America after its discovery, had no intention of settling in the country, or of colonising it. The idea that gold and silver alone constituted wealth was then universally prevalent; and the bold and enterprising companions and followers of Columbus, instead of engaging in industrious undertakings, which they neither understood nor relished, sought only to enrich themselves by plundering the feeble and defenceless natives of the gold and silver in their possession, and of the abundance of which the most exaggerated accounts were immediately spread throughout Europe. When new adventurers arrived on an unknown coast, their single inquiry was, whether it abounded in gold. If it did, they remained, for some time at least, in the country; if not, they immediately set sail for some other quarter. *Auri rabida sitis a cultura Hispanos divertit*, is the expressive statement of a contemporary writer (Petrus Martyrus, in the *Novus Orbis* of Grynæus, p. 511.). The slow progress of the Spanish colonies, after their first discovery, must principally be ascribed to this cause. The gold and silver accumulated by the natives were very soon exhausted; and the skill and energy of the successive swarms of adventurers, who continued to pour into the country, were principally directed to the unproductive and generally ruinous trade of mining. The few large fortunes that were made in this way, like the large prizes in a lottery, inflamed the cupidity of the multitude, and gave an appearance of credibility to the fabulous accounts of the excessive productiveness of the mines. After the gambling spirit which had exclusively actuated the early adventurers had begun to subside, the colonists gradually betook themselves to agricultural and commercial pursuits: and the vast variety of valuable productions with which Mexico and the other Spanish colonies abounded, the extreme richness of their soil, and their advantageous situation, would, had they been only tolerably well governed, have occasioned their rapid increase in wealth and civilisation. But a blind and intolerant despotism paralysed their energies, and fettered and retarded their progress. All the abuses and defects of the government of Old Spain were transferred to, and multiplied in, the colonies. The whole property of those vast regions was considered as vested in the crown of Spain; and every law or regulation, whether of a local or general nature, affecting their government, emanated from the council of the Indies, in which it was supposed the king was always present. We cannot stop to describe the sort of regulations to which the colonists were subjected with any degree of minuteness; but we may notice a few of them, to furnish the means of judging of their general spirit and probable effect. It was, for example, made a *capital* offence to carry on any intercourse with foreigners; and the inhabitants of the different colonies were even forbidden any intercourse with each other, unless under the strictest and most vexatious regulations. There were several articles, such as flax, hemp, and wine, which they were not permitted to cultivate; at the same time that the crown reserved to itself the monopoly of salt, tobacco, gunpowder, and some other less important articles. The alcavala, and other oppressive imposts, which had proved destructive of industry in Old Spain, were rigorously levied as well on the exports as on the imports of the colonies. No situation of power or emolument could be filled except by a native of Old Spain. The Catholic religion was established, to the exclusion of every other; and bishops, tithes, and the inquisition, followed in its train: while, in order still better to consolidate and strengthen the foundations of this monstrous despotism, the government

endeavoured to make the colonists insensible of their degradation, by proscribing every species of instruction, and watchfully opposing the introduction and progress of all useful knowledge!

Under such circumstances, we cannot be surprised that the Continental colonists, among whom the monopoly system was maintained in its greatest purity, should have languished for above two centuries in a state of sluggish inactivity. Though surrounded by all the means of producing wealth, they were not generally wealthy. Oppression rendered them indolent; and went far to deprive them not only of the power, but also of the wish, to emerge from poverty. The progress of the colonists who occupied the West India islands was not quite so slow. It is certain, however, that down to the middle of last century, Spain reaped no greater advantage from the possession of Cuba, Hispaniola, and Porto Rico, than England or France from the smallest of its dependencies. In proof of this we may mention, that the noble island of Cuba, which could without difficulty supply all Europe with sugar, did not, in 1750, produce a sufficient quantity even for the consumption of Old Spain. But the combined influence of an arbitrary and intolerant government, and of a degrading superstition, could not balance the means of improvement, which the fertility of the soil, and the command thence arising over most of the necessaries and many of the conveniences of life, gave to the colonists. Owing also to the total incapacity of Old Spain to furnish her transatlantic provinces with a sufficient supply of the articles she had forced them to import from Europe, and the consequent extension of the contraband trade carried on with them by the other European nations, she had been compelled gradually to relax the severity of her commercial monopoly. A new impulse was thus given to the spirit of industry. The colonists began to be more sensible of the natural advantages of their situation, and less inclined to submit to the blind and bigoted policy of the Spanish court. In 1781, a rebellion broke out in Peru, in consequence of an attempt made by the government to establish a new monopoly in that province, which threatened to end in the total dissolution of the connection between Spain and South America, and was not quelled without great difficulty and much bloodshed. But the spirit of liberty, when once excited, could not be suppressed. It continued to gain ground progressively, until the commencement of the late contest between France and Spain interrupted the communication with the mother country, and gave the colonists an opportunity of proclaiming that independence which, after a lengthened and bloody struggle, they happily succeeded in achieving.

(4.) *British Colonies.* — The English, who, like all the other nations of Europe, had been impressed with mingled feelings of admiration and envy by the extent and importance of the acquisitions made by the Spaniards in the New World, speedily entered with enthusiasm and ardour into the career of discovery. Owing, however, to the bull which Ferdinand and Isabella had obtained from the Pope, conveying to them the ample donation of all the countries inhabited by infidels that the Spaniards had discovered, or might discover, the English, to avoid encroaching on the dominions of their rivals, directed their efforts further to the north. Several attempts to found colonies on the coast of America were made in the reign of Elizabeth by Sir Humphrey Gilbert, Sir Richard Grenville, Sir Walter Raleigh, and others. But in consequence of their ignorance of the country, the deficiency of their supplies of provisions, the loss of time in fruitless searches after gold, and the various difficulties incident to the first settlement of a colony, none of these attempts proved successful: and it was not until 1607, that a small body of adventurers founded the first permanent establishment of the English in America, at James Town in Virginia. Letters patent were granted in 1609, by King James, to the principal persons resident in London, by whom the expense attending the formation of the colony was to be defrayed, incorporating them into a company, and establishing a council in England for the direction of their proceedings, the members of which were to be chosen by, and removeable at the pleasure of, the majority of the partners of the company; permitting whatever was necessary for the support and sustenance of the colony for the first 7 years to be exported free of duty; declaring that the colonists and their descendants were to be secured in all the rights and privileges of Englishmen, the same as if they had remained at home, or been born in England; and reserving only, as the stipulated price of these concessions, and in imitation of the policy of the Spaniards, *one fifth* part of the gold and silver ore to be found in the colonies, which was to be paid to his Majesty and his successors in all time to come. In virtue of these powers, the company issued, in 1621, a charter or ordinance, which gave a legal and permanent form to the constitution of the colony. By this charter the supreme legislative authority was lodged, partly in the governor, who held the place of the sovereign, partly in a council of state named by the company, and partly in a general council, or assembly composed of the representatives of the people, in which were vested powers and privileges similar to those of the House of Commons. It was not long, however, before the king and the company quarrelled. The latter were in consequence divested of all their rights, partly by open violence, and

partly under colour of law, without compensation, after having expended upwards of 150,000*l.* in founding the colony; and a governor and council of state appointed by the king succeeded to the powers of those appointed by the committee. — (*Robertson's History of America*, book ix. *passim*; *Jefferson's Notes on Virginia*, p. 179.)

The founders of the colony in Virginia had been actuated solely by the hopes of gain: but the colonies that were soon after established in New England, were chiefly planted by men who fled from religious and political persecution. The form of government in the New England colonies, though at first modified a good deal by the peculiar religious opinions entertained by the colonists, was in its leading principles essentially free. For a considerable period, the colonists elected their own governors, coined money, and exercised most of the rights of sovereignty; while the English, wholly engrossed with the contest between freedom and prerogative at home, had no leisure to attend to their proceedings. Subsequently to the Restoration, however, the governments of most of the New England states were established nearly on the same footing as that of Virginia; which, indeed, became the favourite model, not only for the constitution of the colonies established on the Continent, with the exception of the proprietary governments of Pennsylvania and Maryland, but also for those that were established in the West India islands. But under every vicissitude of government and fortune, the New England colonists were distinguished by the same ardent and enthusiastic love of liberty that had first induced them to quit their native land. Every thing relating to the internal regulation and administration of the different colonies was determined, in the colonial assemblies, by representatives freely chosen by the settlers. The personal liberty of the citizens was well secured and vigilantly protected. And if we except the restraints on their commerce, the monopoly of which was jealously guarded by the mother country, the inhabitants of Virginia, Pennsylvania, and New England, enjoyed nearly the same degree of freedom, when colonists of England, that they now enjoy as citizens of the powerful republic of North America. Their progress in wealth and population was in consequence quite unprecedented in the history of the world. The white population of the colonies had increased in 1776, at the commencement of the revolutionary war, to above 2,000,000, and the value of the exports from Great Britain to them amounted to about 1,300,000*l.* a year!

It is not difficult to discover the causes of the unexampled prosperity and rapid growth of our North American colonies, and generally of all colonies placed under similar circumstances. The North American colonists carried with them a knowledge of the arts and sciences practised by a civilised and polished people. They had been trained from their infancy to habits of industry and subordination. They were practically acquainted with the best and wisest form of civil polity that had been established in Europe; and they were placed in a situation that enabled them, without difficulty, to remedy its defects, and to try every institution by the test of utility. But the thinness of the aboriginal population, and the consequent facility of obtaining inexhaustible supplies of fertile and unoccupied land, must certainly be placed at the head of all the causes which have promoted the rapid increase of wealth and population in the United States, and in all the other colonies both of North and South America. On the first foundation of a colony, and for long after, each colonist gets an ample supply of land of the *best quality*; and having no rent, and scarcely any taxes, to pay, his industry necessarily becomes exceedingly productive, and he has every means, and every motive, to amass capital. In consequence, he is eager to collect labourers from all quarters, and is both willing and able to reward them with high wages. But these high wages afford the means of accumulation, and, joined to the plenty and cheapness of the land, speedily change the more industrious labourers into proprietors, and enable them, in their turn, to become the employers of fresh labourers; so that every class participates in the general improvement, and capital and population advance with a rapidity hardly conceivable in old settled and fully peopled countries.

It has been frequently said, that the establishment of our American and West India colonies was a device of the supporters of the exclusive or mercantile system — that they founded them in the view of raising up a vast agricultural population, whose commerce should be confined entirely to an exchange of their raw products for our manufactured goods. There is, however, no truth in these assertions. On the contrary, the charters granted to the founders of the settlement in Virginia distinctly *empower the colonists to carry on a direct intercourse with foreign states*. Nor were they slow to avail themselves of this permission; for they had, so early as 1620, established tobacco warehouses in Middleburgh and Flushing — (*Robertson's America*, book ix. p. 104.); and the subsequent proceedings of the British government, depriving them of this freedom of commerce, were the chief cause of those disputes, which broke out, in 1676, in an open rebellion of ominous and threatening import. — (*Robertson's America*, p. 147.) It was not until the colonists had surmounted the difficulties and hardships incident to their first establishment, and had begun to increase rapidly in wealth, that their commerce

became an object of importance, and that regulations were framed in the view of restricting its freedom, and of rendering it peculiarly advantageous to the mother country. The act of 1650, passed by the republican parliament, laid the first foundations of the monopoly system, by confining the import and export trade of the colonies exclusively to British or colony built ships. But the famous Navigation Act of 1660 (12 Charles 2. c. 18.) went much further. It enacted, that certain specified articles, the produce of the colonies, and since well known in commerce by the name of *enumerated* articles, should not be exported directly from the colonies to any foreign country; but that they should first be sent to Britain, and there unladen (the words of the act are, *laid upon the shore*), before they could be forwarded to their final destination. Sugar, molasses, ginger, fustic, tobacco, cotton, and indigo, were originally enumerated; and the list was subsequently enlarged by the addition of coffee, hides and skins, iron, corn, lumber, &c. In 1739, the monopoly system was so far relaxed, that sugars were permitted to be carried directly from the British plantations to any port or place southward of Cape Finisterre; but the conditions under which this indulgence was granted, continued so strict and numerous down to 1803, when they were a good deal simplified, as to render it in a great degree nugatory — (*Edwards's West Indies*, vol. ii. p. 452. ed. 1819.); and with this exception, the oppressive and vexatious restrictions on their direct exportation to foreign countries were maintained on most of the other *enumerated* commodities of any importance, down to the recent alterations.

But besides compelling the colonists to *sell* their produce exclusively in the English markets, it was next thought advisable to oblige them to *buy* such foreign articles as they might stand in need of entirely from the merchants and manufacturers of England. For this purpose it was enacted, in 1663, that “no commodity of the growth, production, or manufacture of Europe, shall be imported into the British plantations, but such as are laden and put on board in England, Wales, or Berwick-upon-Tweed, and in English built shipping, whereof the master and three fourths of the crew are English.” The preamble to this statute, which effectually excluded the colonists from every market for European produce, except that of England, assigns the motive for this restriction to be, “the maintaining a greater correspondence and kindness between the subjects at home and those in the plantations; keeping the colonies in a firmer dependence on the mother country; making them yet more beneficial to it, in the further employment and increase of English shipping, and the vent of English manufactures and commodities; rendering the navigation to and from them more safe and cheap; and making this kingdom a staple, not only of the commodities of the plantations, but also of the commodities of other countries and places for their supply; it being the usage of other nations to keep their plantation trade exclusively to themselves.”

It was also a leading principle in the system of colonial policy, adopted as well by England as by the other European nations, to discourage all attempts to manufacture such articles in the colonies as could be provided for them by the mother country. The history of our colonial system is full of efforts of this sort; and so essential was this principle deemed to the idea of a colony, that Lord Chatham did not hesitate to declare, in his place in parliament, that “the British colonists of North America had *no right to manufacture even a nail for a horseshoe!*” — (*Edwards's West Indies*, vol. ii. p. 566.) And when such were the enactments made by the legislature, and such the avowed sentiments of a great parliamentary leader and a friend to the colonies, we need not be surprised at a declaration of the late Lord Sheffield, who did no more, indeed, than express the opinion of almost all the merchants and politicians of his time, when he affirmed that “*THE ONLY use of American colonies or West India islands is THE MONOPOLY of their consumption, and the carriage of their produce!*”

II. INFLUENCE OF THE MONOPOLY OF THE COLONY TRADE. — SLAVERY.

It is not necessary to enter into any lengthened disquisitions with respect to this part of our subject. The rules by which we are to form our judgment upon it, are unfolded in the article *COMMERCE*. Here it is sufficient to observe, in the first place, that, though it could be shown that restrictions on the colony trade were really advantageous to the mother country, that is not enough to prove that they should be adopted. In dealing with a colony, we are not dealing with a foreign country, but with an integral part of our own empire. And hence, in order to show that restrictions on the colony trade are advantageous, it must not merely be shown that they are beneficial to the mother country, but it must further be shown that they are beneficial, or, at all events, not injurious, to the colony. The advantage of one part of the empire is not to be purchased by the depression of some other part. The duty of government is to promote the prosperity, and to maintain the equal rights and privileges of all; not to enrich one class, or one province, at the expense of others.

This principle is decisive of the whole question. Owing to the identity of language, manners, and religion, the merchants of the mother country must always have very great

advantages in the colony markets; and if the commodities which they have to sell be about as suitable for them, and as low priced, as those of others, none else will be imported into them; but if they be not, it would plainly be to the injury of the colony to compel her to buy from the mother country what she might procure cheaper from others. It will immediately be seen that such forced sale could be of no real advantage to the mother country; but whether that were so or not, its mischievous influence upon the colony is manifest. Were Jamaica, for example, obliged to import any article from England which cost her 100,000*l.* a year more than she could procure a similar article for elsewhere, she would manifestly lose this amount; and though it were true that every shilling of this sum found its way as *extra profit* into the pockets of the merchants or manufacturers of England, that would be no sufficient justification of the policy of such a system. The protection due by a government to its subjects does not depend on the varying degrees of latitude and longitude under which they happen to live. It would not be more glaringly unjust to lay peculiar burdens on the Lothians for the sake of Middlesex, than it is to lay them on Jamaica for the sake of England.

In point of fact, however, the monopoly of the colony trade is of no real use, but the reverse, to the mother country. If, as has been already observed, she can supply her colonists with goods as cheaply as they can be supplied by others, she will have no competitors in their markets; and if she cannot do this, the monopoly is really hostile to her interests. Each country has some natural or acquired capabilities that enable her to carry on certain branches of industry more advantageously than any one else. But the fact of a country being liable to be undersold in the markets of her colonies, shows conclusively, that instead, of having any superiority, she labours under a disadvantage, as compared with others, in the production of the peculiar articles in demand in them. And hence, in providing a forced market in the colonies for articles that we should not otherwise be able to dispose of, we really engage a portion of the capital and labour of the country in a less advantageous channel than that into which it would naturally have flowed. We impress upon it an artificial direction; and withdraw it from those secure and really beneficial businesses in which it would have been employed, to engage it in businesses the existence of which depends only on the continuance of oppressive regulations, and in which we are surpassed by foreigners.

Even were it conceded that the possession of an outlet in the colonies for goods that could not otherwise be disposed of, was an advantage, it is one that can exist in theory only. Practically it can never be realised. The interests of the colonists, and the dexterity and devices of the smuggler, are too much for Custom-house regulations. Cheap goods never fail of making their way through every obstacle. All the tyrannical laws and *guarda costas* of Old Spain did not hinder her colonies from being glutted with prohibited commodities. And we may be assured that the moment a competitor appears in the field capable of supplying the Canadians and people of Jamaica with cottons, woollens, hardware, &c. cheaper than we can supply them, that moment will they cease to be our customers. All the revenue officers, and all the ships of England, supposing them to be employed for that purpose, would be unable to avert this result.

The consequences of the American war ought to have led to sounder opinions than those that are still current as to the value of the monopoly of the colony trade. Has the independence of the United States been in any respect injurious to us? So far from this, it is certain that it has redounded materially to our advantage. We have been relieved from the expense and trouble of governing extensive countries at a great distance from our shores, at the same time that we have continued to reap all the advantage that we previously reaped from our intercourse with them. It is visionary to imagine that we could have succeeded either in preventing them from establishing manufactories at home, or from importing products from abroad, had any one been able to undersell us. Our command of the American market depends, at this moment, on the very same principle—the comparative cheapness of our goods—on which it depended when we had a governor in every state. So long as we preserve this advantage, we preserve the only means by which the monopoly of any distant market can be maintained, and the only means by which such monopoly is rendered of the least advantage.

But it is not to be supposed that, because restrictions on the trade of colonies can be of no real advantage to their mother countries, they are not often very injurious to them and to the colonies. We could not, however anxious, exclude manufactured articles, and such foreign goods as are valuable without being very bulky, from our West India islands, provided they were offered cheaper by others. But such is not the case with lumber, provisions, &c. They are too bulky to be easily smuggled; and may be, and indeed are, very much raised in price by restrictions on their importation. For many years past, all direct intercourse between our West India colonies and the United States was interdicted; and, in consequence, the planters were compelled either to supply themselves with lumber, staves, &c. by a distant voyage from Canada, or, which was by far the most common practice, from the United States, through the circuitous and expensive channel

of St. Thomas and other neutral islands! In papers laid by the West India merchants and planters before the House of Commons (No. 120. Session 1831), they estimate the increased expense they thus incurred on lumber, staves, flour, shingles, fish, &c. at 15 per cent. of the entire value of these articles, or at 187,576*l.* a year. And it will be observed, that no part of this sum went into the pockets of any British merchant. It went wholly to indemnify the Americans and others for being obliged to bring their products round about by St. Thomas, instead of direct from the States.

This system grew out of the American war; but it is due to Mr. Pitt to state that it received no countenance from him. On the contrary, he introduced a bill, in 1785, for reviving the beneficial intercourse that existed previously to the war, between the United States and the West India islands. But being opposed by a powerful party in parliament, and by the ship owners and Canada merchants, he was obliged reluctantly to withdraw the bill. The following remarks of Mr. Bryan Edwards on this subject are as applicable at this moment, as they were at the period (1794) when they were written.

"This," says he, "is not a business of selfishness or faction; nor (like many of those questions which are daily moved in parliament merely to agitate and perplex government) can it be dismissed by a vote. It will come forward again and again, and haunt administration in a thousand hideous shapes, until a more liberal policy shall take place; for no folly can possibly exceed the notion that any measures pursued by Great Britain will prevent the American states from having, some time or other, a *commercial intercourse with our West Indian territories on their own terms*. With a chain of coast of 20° of latitude, possessing the finest harbours for the purpose in the world, all lying so near the sugar colonies and the track to Europe, with a country abounding in every thing the islands have occasion for, and which they can obtain no where else; all these circumstances necessarily and naturally lead to a commercial intercourse between our islands and the United States. It is true we may ruin our sugar colonies, and ourselves also, in the attempt to prevent it; but it is an experiment which God and nature have marked out as impossible to succeed. *The present restraining system is forbidding men to help each other; men who, by their necessities, their climate, and their productions, are standing in perpetual need of mutual assistance, and able to supply it.*"—(*Hist. West Indies*, Preface to 2d ed.)

We have also thought fit to interdict the West Indians from the refining, or, as it is technically termed, the *claying* of sugars. This is one of the few manufactures that might be advantageously set up in the islands. The process adds considerably to the value of sugar; and it might be carried on in the buildings, and by the hands, that are required to boil the cane, or to prepare the raw or muscovado sugar. Instead, however, of being allowed to refine their sugars on the spot, and where it might be done for a third of the expense that is required in England, the planters have been prohibited from engaging in this branch of industry; and have been obliged to export all their sugars, either raw or crushed, to England. Nothing can exceed the oppressiveness of such a regulation; and what is most singular, it has not been enforced, like most regulations of the sort, in order to bolster up any of the leading interests of the country, but merely to give a factitious employment to a very small class,—that of the sugar refiners, whose natural residence is in the West Indies. The planters and merchants estimate the loss caused by this preposterous regulation at 75,550*l.* a year.

The distillation of spirits from sugar has only been occasionally allowed; but provided the duties were so adjusted as to give no advantage to the planters over the growers of barley, or to the latter over the former, we think the distillers should be, at all times, allowed to distil indiscriminately from sugar, molasses, or grain. It is the duty of government to take care that the duties be so arranged as to give no unfair advantage to any party over another; but, having done this, it should do nothing more. To prohibit distillation from sugar, that a forced market may be opened for grain; or distillation from grain, that a forced market may be opened for sugar; are interferences with the freedom of industry, for which no good reason has been, nor we believe can be, assigned.

The interests of the planters have been sacrificed in many other ways besides those now pointed out, in the view of securing some illusory advantage to our merchants and ship-owners. Perseverance in this line of policy is the less excusable, as it is in direct opposition to the *principle* of the measures introduced by Mr. Robinson (now Lord Goderich) in 1822, and Mr. Huskisson in 1825; and sanctioned by the legislature. The avowed object of these measures was the subversion of the old colonial system, and the repeal of the vexatious restrictions laid on the trade of the colonies. "If we look," said Mr. Robinson, "to the dominions of England in the Eastern hemisphere, we shall find the restrictive system has been entirely and systematically abandoned. The whole of the East India Company's territories have never been shackled with the peculiar restrictions of the navigation laws; and who will say that the interests of commerce and

navigation have suffered? or rather, *who will deny that they have been materially benefited by the freedom they have enjoyed?*—"I propose," said Mr. Huskisson, in 1825, "to admit a free intercourse between all our colonies and other countries, either in British ships, or in the ships of those countries, allowing the latter to import all articles, the growth, produce, or manufacture of the country to which the ship belongs; and to export from such colonies all articles whatever of their growth, produce, or manufacture, either to the country from which such ship came, or to any other part of the world; the United Kingdom and all its dependencies only excepted."

Unluckily, however, the conditions and regulations introduced into the bills were, for the most part, in direct contradiction to the principle laid down in the speeches now quoted; nor is it easy, indeed, to conceive for what purpose the latter were made, unless it were to exhibit the impolicy of the former. Among others which will subsequently be specified, the act of 1825 imposed the following duties for the express purpose of securing to Canada and to British ships the supply of the West India islands with food and lumber.

Table of Duties imposed by 6 Geo. 4. c. 114. on certain Articles of Provision, and of Wood and Lumber, not being the Growth, Production, or Manufacture of the United Kingdom, nor of any British Possession, imported or brought into the British Possessions on the Continent of South America, or in the West Indies, the Bahama and Bermuda Islands included.

Provisions, viz.	£.	s.	d.
Wheat, the bushel	-	0	1 0
Wheat flour, the barrel	-	0	5 0
Bread or biscuit, the cwt.	-	0	1 6
Flour or meal, not of wheat, the barrel	-	0	2 6
Peas, beans, rye, calavance, oats, barley, Indian corn, the bushel	-	0	0 7
Rice, the 1,000 lbs. nett weight	-	0	2 6
Live stock, 10 per cent.			
Lumber, viz.			
Shingles, not being more than 12 inches in length, the 1,000	0	7	0
Shingles, being more than 12 inches in length, the 1,000	0	14	0
Staves and headings, viz.			
Red oak, the 1,000	0	15	0
White oak, the 1,000	0	12	6
Wood hoops, the 1,000	0	5	3
White, yellow, and pitch pine lumber, the 1,000 feet of 1 inch thick	1	1	0

Other wood and lumber, the 1,000 feet of 1 inch thick
Fish, beef, pork, prohibited.

The revenue derived from these and the other duties imposed by the act of 1825, amounted to about 75,000*l.* a year, and the charges of collection to about 68,000*l.*!

The effect of these duties in addition to the prices of the food and lumber imported by the planters, is exhibited in the following statement of the prices of some of the principal of these articles in the United States and the Continent, and in Canada and the United Kingdom:—

	£.	s.	d.
Herrings (Danish) at the Island of St. Thomas, the barrel	-	1	0 0
Ditto (British) in the colonies, the barrel	-	1	11 0
Mess beef, in Hamburg, the barrel	-	3	0 0
Ditto, in the United Kingdom, ditto	-	4	0 0
Pork, in Hamburg, the barrel	-	2	6 0
Ditto, in the United Kingdom, ditto	-	5	5 0
Red oak staves, in the United States, per 1,000	-	4	0 0
Ditto, at Quebec, per ditto	-	7	8 4
White oak staves, in the United States, per ditto	-	6	10 2
Ditto, at Quebec, per ditto	-	10	6 2
Flour, in the United States, the barrel	-	1	1 0
Ditto, in the United Kingdom, ditto	-	0	14 5
Shingles, in the United States, per 1,000	-	0	14 0
Ditto, in Canada, per ditto	-	0	18 0

The United States, who felt themselves aggrieved by the imposition of such oppressive duties on flour, wheat, and lumber, refused to accede to those conditions of reciprocity under which the colonial ports were to be opened to their ships; and, owing to this circumstance, it was not till the end of 1830, when fresh negotiations were entered into with the United States, and it was agreed to modify some of the duties, that the West India colonies derived any sensible advantage from the changes, such as they were, that were made in 1825.

But, notwithstanding the modifications introduced by the act 1 Will. 4. c. 24., and now embodied in the act 3 & 4 Will. 4. c. 59. — (see *post*).—the regulations under which the colony trade is at present conducted, are in the highest degree objectionable. There is, for example, a duty of 5*s.* a barrel on all flour brought from a foreign country into our possessions in the West Indies and South America, and also into Nova Scotia, New Brunswick, and Prince Edward Island. At first sight there seems nothing to object to in this regulation, except the imposition of the duty; in point of fact, however, this is its least objectionable feature, and is used merely as a pretext to conceal its real object. The necessity of raising a revenue might, in some degree, excuse even the imposition of a duty on the food of the colonists; but there cannot be so much as the shadow of an apology for taxing it for the *benefit of another class*. Such, however, is the sole end and purpose of this ingeniously contrived regulation. It will be observed, that though no wheat flour can be carried duty free direct from a foreign country to our possessions in the West Indies, or to our possessions to the north of the United States on the Atlantic, it may be imported duty free into Canada, where it is not needed! The consequence is, that a large proportion of the United States' flour intended for the West Indies, instead of being shipped direct from New York, Philadelphia, &c. for the islands, is carried, in the first instance, to Montreal and Quebec, and is thence conveyed in British ships to its final destination. The duty is imposed to force this trade; that is, to make the food of the colonists be carried to them by a roundabout course of more than 2,000 miles, in order that a few hundred pounds may be forced into the pockets of the ship-owners, at an expense of many thousand pounds to the colonists. Such, indeed, is the influence of the system, that there have been instances of wheat having been carried from Archangel to Quebec, landed there, and again shipped for Jamaica! Shingles, lumber, &c. are subjected to the same regulations, with this difference merely, that they may be imported duty free into Nova Scotia, New Brunswick, &c., being thence carried to the West Indies; whereas, by confining the importation of duty free flour to Canada, it must pass, before it can reach the consumers, through the lengthened, difficult, and dangerous navigation of the St. Lawrence.

It is unnecessary to make any commentary on such regulations. None more objectionable in principle, or mischievous in practice, are to be met with in the worst parts of the old Spanish colonial régime.

All duties on and regulations with respect to the importation of articles of provision, lumber, &c. into the colonies, ought to be wholly abolished. Jamaica, and our other West India colonies, may be viewed as immense sugar, rum, and coffee manufactories, which, though situated at a distance from England, belong to English men, and are carried on by English capital. But to promote the prosperity of any manufacture without injuring that of others, there are no means at once so obvious and effectual, as to give those engaged in it every facility for supplying themselves with the materials necessary to carry it on at the lowest price, and to keep the duties on its produce as low as possible. This is the sound and obvious principle that ought to have been kept steadily in view in legislating for the colonies; though, as already seen, it has been totally lost sight of. That the system of forcing importation from Canada may be advantageous to that province, we do not presume to deny; but we are not to impoverish one part of our dominions that we may enrich another, more especially when it is certain, as in the present case, that the advantage conferred is trifling indeed compared with the injury inflicted. In other respects, the operation of the present system is most pernicious. Sugar is an important necessary of life, and enters largely into the consumption of every individual in Great Britain. Surely, then, it is highly important that every means should be resorted to for reducing its cost; and as we have excluded foreign sugars from our markets, the only way in which any such reduction can be effected is by abolishing the existing restrictions, and allowing the planters to furnish themselves with the materials necessary for their manufacture at the lowest rate, and to dispose of their produce in the state and at the places they prefer.

The vexatious regulations now alluded to, have been, for the most part, imposed to benefit the mother country at the expense of the colonies. There has, however, been, in this respect, a reciprocity of injuries. Being obliged to buy whatever they wanted in the markets of the mother country, the colonists early succeeded in obtaining, what, indeed, could not, under the circumstances of the case, be denied to them, the monopoly of these markets for the sale of their peculiar productions. And hence the high discriminating duties on foreign sugars, coffee, timber, &c. Owing to the very great fertility of the colonies of Demerara, Berbice, &c., acquired during the late war, the exclusion of foreign sugar has not latterly been so great a burden as it used to be, though it still occasions an enhancement of its price. But there are no palliating circumstances about the discriminating duty on foreign timber. Not satisfied with giving the Canadians an unfair advantage in the markets of the West Indies, we give them a still more unjustifiable advantage in those of England. It was proved in evidence taken before a committee of the House of Lords, that timber from Canada is not half so durable as that from the Baltic, and is, besides, peculiarly liable to dry rot. It is not allowed to be used in the building of ships for the navy, and is rejected by all the more respectable house-builders: and yet, under the miserable pretext of giving employment to saw mills in Canada, and to a few thousand tons of additional shipping, we actually force the use of this worthless article, by imposing a discriminating duty of no less than 45s. a load on all timber from the north of Europe. It has been shown, by papers laid before parliament, that were the same duty laid on timber from Canada that is laid on timber from the Baltic, the revenue would gain 1,500,000*l.* a year, while the durability of our ships and houses would be doubled. — (For a further discussion of this subject, see *TIMBER*.)

These restrictions tend to render the colony trade a source of loss, and of irritation and disgust to all parties. In other respects, too, their influence is most pernicious. So long as the colonists are prevented from purchasing lumber, provisions, &c. in the cheapest markets, and as their trade continues subjected to regulations injurious to their interests, they are justified in resisting all efforts to make them contribute any thing considerable to the expenses of the armaments required for their protection. “Attempts,” said Lord Palmerston, “have been made in all the West India islands to induce them to contribute to the expenses of the establishments; and they have always represented that *their means of doing so were crippled by the commercial arrangements of the mother country*: they have said, ‘If you will let us trade as we like, and collect our own custom duties, and so on, we will do it.’” And no proposal could be fairer. — (*Finance Committee, Evidence*, p. 146.)

The expense of the colonies is a very heavy item in the national expenditure — far more so than is generally supposed. Not only are we subjected, as in the case of timber, to oppressive discriminating duties on foreign articles, that similar articles from the colonies may enjoy the monopoly of our markets, but we have to defray a very large sum on account of their military and naval expenditure. There are no means by which to estimate the precise amount of this expense; but it is, notwithstanding, abundantly

certain, that Canada and the islands in the West Indies cost us annually, in military and naval outlays, upwards of a *million and a half in time of peace, exclusive of the revenue collected in them*. And if to this heavy expense were added the vast additional sums their defence costs during war, the debtor side of a fairly drawn up colonial budget would attain to a very formidable magnitude; and one which we apprehend could not possibly be balanced.

In entertaining this opinion we are not singular. "If," said Lord Sheffield, "we have not purchased our experience sufficiently dear, let us derive a lesson of wisdom from the misfortunes of other nations, who, like us, pursued the phantom of foreign conquest and distant colonisation; and who, in the end, found themselves less populous, opulent, and powerful. By the war of 1739, which may be truly called an American contest, we incurred a debt of upwards of 31,000,000*l.*; by the war of 1755 we incurred a further debt of 71,500,000*l.*; and by the war of the revolt we have added to both these debts nearly 100,000,000*l.* more! And thus we have expended a far larger sum in defending and retaining our colonies, than the value of all the merchandise we have ever sent them. So egregious has our impolicy been, in rearing colonists for the sake of their custom!" — (*On the Commerce of the American States*, p. 240.)

But our object is not to excite unavailing regrets for bygone follies, but to induce the return to a better system. The repeal of the restrictions on the colony trade seems indispensable, as a preliminary to other reforms. We have already seen that the legislature has recognised the principle of this repeal; and until it has taken place, or the existing restrictions been materially modified, we shall neither be able to rid ourselves of the discriminating duties in favour of colonial products, nor to make the colonies defray any considerable part of the expenditure incurred on their account.

If there be no room for surprise at the complaints so constantly put forth by the West Indians, there is very great room for surprise that so few attempts should have been made to redress the grievances of which they complain. Met in every quarter by the keen and active competition of the Brazilians and Cubans, who have been emancipated from the trammels of monopoly, and permitted freely to resort, whether as buyers or sellers, to every market, the planters in the British colonies could not be otherwise than depressed. They have been made the victims of an erroneous system of policy; for there is nothing in the circumstances under which they are naturally placed, to lead to a belief that their distresses are incurable. Were they permitted freely to supply themselves with such articles as they require, to refine their sugar in the islands, and were the exorbitant duties that are now laid on some of their staple products adequately reduced, can any one doubt that their condition would be materially improved? or that these measures would not equally redound to the general advantage of the public?

The colonies being integral parts of the empire, the trade with them should, as far as circumstances will permit, be conducted on the footing of a coasting trade. The state of the revenue requires that moderate duties should be laid on sugar, coffee, and rum, when imported into Great Britain or Ireland; but the duties on cotton, cacao, and most other colonial products, might be repealed without injury to the revenue, and with advantage to all parties. The system we have hitherto pursued has been a radically different one, and in most respects the reverse of what it ought to have been. By excluding the colonists from the cheapest markets for their food and lumber, we have artificially raised the cost of their produce; and then, to protect them from the consequences of such short-sighted policy, we give them a monopoly of the British market! It is thus that one unjust and vicious regulation is sure to give birth to others; and that those who depart from sound principle have nothing left but to endeavour to bolster up one absurdity by another. It is time, surely, that an end were put to so ruinous a system. It is as much for the interest as it is the *duty* of England, to remove all restrictions from the colonists, not essential for the sake of revenue; for this is the only means by which she can provide for their real prosperity, and rid herself of those monopolies that form the heaviest clog upon her industry.

We hope it will not be supposed, from any thing now stated, that we consider the foundation of colonial establishments as, generally speaking, inexpedient. We entertain no such opinion. It is not to the establishment of colonies, provided they be placed in advantageous situations, but to the trammels that have been laid on their industry, and the interference exercised by the mother countries in their domestic concerns, that we object. Every individual ought to have full liberty to leave his native country; and occasions very frequently occur, when governments may advantageously interfere to settle emigrants in foreign countries, and when the soundest policy dictates the propriety of their supporting and protecting them until they are in a situation to support and protect themselves. There can be no question whatever that Europe has been prodigiously benefited by the colonisation of America. The colonists carried the arts, the sciences, the language, and the religion of the most civilised communities of the Old World to

regions of vast extent and great natural fertility, occupied only by a few miserable savages. The empire of civilisation has in consequence been immeasurably extended : and while the experience afforded by the rise and progress of communities placed under such novel circumstances, has served to elucidate and establish many most important and fundamental principles in government and legislation, Europe has been enriched by the vast variety of new products America has afforded to stimulate the inventive powers of genius, and to reward the patient hand of industry.

But whatever may have been the advantages hitherto derived from the colonisation of America, they are trifling compared to what they would have been, had the European powers left the colonists at liberty to avail themselves of all the advantages of their situation, and avoided encumbering themselves with the government of extensive territories 3,000 miles distant. Fortunately, however, a new era is, at length, begun — *Novus sæclorum nascitur ordo!* The monopoly of the trade of America is destroyed, and her independence achieved. From Canada to Cape Horn, every port is ready to receive adventurers from Europe ; and a boundless field has, in consequence, been opened for the reception of our surplus population, and for the advantageous employment of European arts, capital, and skill. The few remains of the old colonial system which still exist, and which are principally to be found in the mercantile policy of this country and France, cannot be of long duration. Their mischievous operation is no longer doubtful ; and they will disappear according as the knowledge of sound commercial principles is more generally diffused.

Slavery. — Since the publication of the former edition of this work, a law has been made which will effect a radical change in the condition of society in the British West Indies. The abolition of the slave trade has been consummated by the act for the freedom of the unhappy persons now in a state of bondage. The statute 3 & 4 Will. 4. c. 73. enacts, that on the 1st of August, 1834, slavery is to cease throughout the British dominions, and that the then existing slaves are to become apprenticed labourers ; the term of their apprenticeship partly ceasing on the 1st of August, 1838, and partly on the 1st of August, 1840 ; when the black and coloured population will become altogether free. A sum of 20,000,000*l.* is to be distributed in certain proportions, and according to certain conditions, to the planters, as a compensation for the loss of their slaves. — (See article SLAVES AND SLAVE TRADE.)

Such are the prominent features of this famous statute, by which the British parliament has endeavoured at once to meet and satisfy the claims of humanity and justice. The payment of 20,000,000*l.* to the colonists, though not more than they were fairly entitled to, is, perhaps, the most striking instance to be met with in history, of a resolution to vindicate and maintain the right of property ; and reflects as much credit on the wisdom as on the liberality of the British nation.

Nothing but vague conjectures can, of course, be indulged in as to the future working of this measure in the colonies. We believe, however, that those who have contended that it will not be productive of any falling off in the industry of the blacks will be found to have taken a very erroneous view of the matter. Field labour in the West Indies has hitherto been always associated with slavery and degradation, and been enforced by the lash. The fair inference, consequently, is, that when the fetters are struck off the slave, and he is left to follow his own inclinations, he will be desirous of escaping from what he cannot fail to consider an ignominious occupation. Necessity, no doubt, will prevent him from becoming altogether indolent ; but the effect will in this, as in other instances, be proportioned to its cause : and necessity in the West Indies is very different from necessity in Europe. Most articles that are here deemed indispensable, would there be positive incumbrances ; and those essential to subsistence may be procured with less certainly than half the labour hitherto exacted from the slaves. At some future period, perhaps, when the recollection of their degradation has begun to fade, and a taste for conveniences and gratifications has been introduced amongst them, they may become more industrious ; but this is a distant and a very uncertain prospect. We, therefore, look, at first, for a very considerable decline in the industry of the slaves, and a proportional falling off in the exports from the islands. It will give us pleasure should our anticipations be disappointed ; and assuredly we do not state them by way of objection to, or deduction from, the great measure of emancipation. It would be monstrous to suppose that we might retain above 750,000 of our fellow-creatures in a state of bondage, for no better reason than that sugar might be sent to England from Jamaica or Barbadoes, rather than from India, Java, or Cuba.

For further information on this subject, we beg to refer our readers to an article on *Colonial Policy*, in No. 84. of the Edinburgh Review, to the chapter on *Colonies*, in Sir Henry Parnell's invaluable work on "Financial Reform," and to the Parliamentary Paper No. 120. Sess. 1831. This paper, being prepared by a committee of West India merchants and planters, occasionally, probably, exaggerates the injury they sustain from the existing regulations ; it is, however, a very instructive and valuable document. Some



BRITISH POSSESSIONS
IN
NORTH AMERICA,
WITH PART OF THE UNITED STATES,
COMPILED FROM
OFFICIAL SOURCES.



of the previous statements are taken from the article in the *Edinburgh Review*; but we are not, on that account, liable to the charge of appropriating the labours of others.

III. MAGNITUDE, POPULATION, TRADE, ETC. OF THE BRITISH COLONIES.

Notwithstanding the loss of the United States, the colonies of Great Britain, exclusive of India, exceed in number, extent, and value, those of every other country. Previously, indeed, to the breaking out of the late contests, the colonial dominions of Spain far exceeded in extent and importance those of any other power. But Cuba, Porto Rico, and the Philippine Islands, are now all that remain to her. These, indeed, are very valuable possessions, though inferior to those of England.

(1.) *North American Colonies.* — In North America we possess the provinces of Lower and Upper Canada, Nova Scotia, and New Brunswick, with their dependencies. The situation and boundaries of these provinces will be more easily learned from the inspection of the accompanying map, than they could be from any description. The shores of Nova Scotia and New Brunswick are washed by the Atlantic Ocean; and the noble river St. Lawrence, by its communication with the great American lakes, gives to Canada all the benefits of a most extensive inland navigation, and forms a natural outlet for her surplus produce, as well as for the surplus produce of that part of the United States which is washed by the lakes. There is every variety in the soil and climate of these regions. In Lower Canada, the winter is very severe. The surface of the country is covered with snow for nearly half the year. From the beginning of December to the middle of April, the St. Lawrence is frozen over, and affords a smooth and convenient passage for the sledges by which it is then covered. But though severe, the climate is far from being unhealthy or disagreeable. The weather is generally clear and bracing; and the labour of artisans, at their out-door employments, is rarely suspended for many days in succession. On the breaking up of the ice in the latter end of April, or the beginning of May, the powers of vegetation almost immediately resume their activity, and bring on the fine season with a rapidity that is astonishing to a stranger. The highest temperature in Lower Canada varies from 96° to 102° of Fahrenheit; but the purity of the atmosphere abates the oppressive heat that is felt in most countries where the mercury ranges so high; and the weather is, on the whole, decidedly pleasant. In 1814, it was ascertained that the province of Lower Canada contained about 335,000 inhabitants; at present the number may amount to about 580,000. The population is chiefly confined to the banks of the St. Lawrence.

That part of the province of Upper Canada, which stretches from Lake Simcoe and the rivers Trent and Severn, westward to Lake Huron and the St. Clair River, and southward to Lake Erie, and part of Lake Ontario, has a soil of extraordinary fertility, capable of producing the most luxuriant crops of wheat, and every sort of grain. "The climate," says Mr. Bouchette, surveyor-general of Lower Canada, "is so particularly salubrious, that epidemic diseases, either among men or cattle, are almost entirely unknown. Its influence on the fertility of the soil is more generally perceptible than it is in Lower Canada, and is supposed to be congenial to vegetation in a much superior degree. The winters are shorter, and not always marked with such rigour as in the latter. The duration of frost is always accompanied with a fine clear sky and a dry atmosphere. The spring opens, and the resumption of agricultural labours takes place, from 6 weeks to 2 months earlier than in the neighbourhood of Quebec. The summer heats rarely prevail to excess, and the autumns are usually very friendly to the harvests, and favourable for securing all the late crops." — (*Bouchette's Topographical Description of Canada*, p. 595.) The ground on the shores of Lake Ontario and Lake Erie, as far west as the junction of the Thames with the St. Clair Lake, is laid out in townships, and partly settled. But the population is so very thin as not, on an average, to amount to more than *twenty* persons to a square mile, in settled townships; while the fertility of the soil is such, that 120 persons to a square mile would not be a dense population. To the north of the River Thames, along the banks of the St. Clair, and the shores of Lake Huron, round to the River Severn, and thence to the river that joins Lake Nipissing and Lake Huron, is a boundless extent of country that is almost entirely unoccupied. The interior of this space has hitherto been but imperfectly explored; but the banks of the St. Clair and the shores of Lake Huron afford the finest situations for settlements. The soil is in many places of the greatest fertility, the river and lake teem with fish, and every variety of the best timber is found in the greatest profusion. In 1783, the settlers in Upper Canada were estimated at only 10,000: in 1825 they amounted to upwards of 157,000; and now amount, according to Mr. McGregor, to above 300,000: a miserably small population for a country that could easily support *many millions* of inhabitants in a state of the greatest comfort.

The winters in the provinces of Nova Scotia and New Brunswick are more severe than in Upper Canada, and they are a good deal infested with fogs and mists. But

their proximity to England, and their favourable situation for the fishing business, give them considerable advantages.

In addition to the above, we possess the Hudson's Bay territory, — a tract of vast extent, but situated in an inhospitable climate, and worth very little except as hunting grounds. We also possess the large islands of Newfoundland and Cape Breton; but the soil is barren, and the climate severe and foggy; so that they are valuable principally as fishing stations.

We extract from the valuable work of Mr. M'Gregor on British North America (2d ed. vol. ii. p. 589.), the following statistical Table, representing the population, stock of cattle, cultivated land, &c. in the different provinces in 1832: —

	Inhabitants.	Horses.	Horned Cattle.	Hogs.	Sheep.	Acres cultivated.
Upper Canada	310,000	34,380	214,692	220,000	240,000	1,800,000
Canada	580,000	126,000	440,000	350,000	610,000	2,125,000
New Brunswick	110,000	12,000	87,000	65,000	105,000	365,000
Nova Scotia	196,000	19,000	144,796	98,214	234,658	398,964
Prince Edward Island	35,000	4,500	32,000	30,000	48,000	180,000
Newfoundland and Labrador	76,000	600	8,000	16,000	10,000	45,000
Total	1,307,000	196,480	926,488	779,214	1,247,658	4,913,964

Number of Emigrants. — There emigrated to the British colonies in North America in

1825	Individuals.	1828	Individuals.	1831	Individuals.
1826	12,818	1829	13,307	1832	58,067
1827	12,648	1830	30,574		66,339

(*Parl. Paper*, No. 696. Sess. 1833.)

Of these, the great majority have been destined for Upper Canada. — (For the total emigration from the United Kingdom, see PASSENGERS.)

Information for Emigrants to British North America. — In the latter part of 1831, a set of commissioners were appointed by government for the purpose of digesting plans of emigration, procuring information useful for emigrants, &c. On the 9th of February, 1832, they issued the following paper, the statements in which may be, consequently, regarded as quite authentic.

Colonial Office, 9th of February, 1832.

The object of the present notice is to afford such information as is likely to be useful to persons who desire either to emigrate, or to assist others to emigrate, to the British possessions in North America.

In the first place, it seems desirable to define the nature of the assistance to be expected from government by persons proceeding to these colonies. No pecuniary aid will be allowed by government to emigrants to the North American colonies; nor after their arrival will they receive grants of land, or gifts of tools, or a supply of provisions. Hopes of all these things have been sometimes held out to emigrants by speculators in this country, desirous of making a profit by their conveyance to North America, and willing for that purpose to delude them with unfounded expectations, regardless of their subsequent disappointment. But the wish of government is to furnish those who emigrate with a real knowledge of the circumstances they will find in the countries to which they are going.

No assistance of the extraordinary extent above described is allowed, because, in colonies, where those who desire to work cannot fail to do well for themselves, none such is needed. Land, indeed, used formerly to be granted gratuitously; but when it was taken by poor people, they found that they had not the means of living during the interval necessary to raise their crops; and further, that they knew not enough of the manner of farming in the colonies, to make any progress. After all, therefore, they were obliged to work for wages, until they could make a few savings, and could learn a little of the way of farming in Canada. But now, land is not disposed of except by sale. The produce of sales, although the price is very moderate, is likely to become a considerable fund, which can be turned to the benefit of the colonies, and therefore of the emigrants; while yet no hardship is inflicted on the poor emigrant, who will work for wages just as he did before, and may after a while acquire land, if land be his object, by the savings which the high wages in these colonies enable him speedily to make.

These are the reasons why government does not think it necessary to give away land in a country, where, by the lowness of its price, the plentifulness of work, and the high rate of wages, an industrious man can earn enough in a few seasons to become a freeholder by means of his own acquisitions.

The land which is for sale will be open to public competition, and of course, therefore, its price must depend upon the offers that may be made; but it will generally not be sold for less than from 4s. to 5s. per acre; and in situations where roads have been made, or the ground has been partially cleared, the common prices lately have been 7s. 6d., 10s., and 15s. Further particulars will be best learned upon the spot, where every endeavour will be made to meet the different circumstances and views of different purchasers.

Although government will not make any gifts at the public expense to emigrants to North America, agents will be maintained at the principal colonial ports, whose duty it will be, without fee or reward from private individuals, to protect emigrants against imposition upon their first landing, to acquaint them with the demand for labour in different districts, to point out the most advantageous routes, and to furnish them generally with all useful advice upon the objects which they have had in view in emigrating: and when a private engagement cannot be immediately obtained, employment will be afforded on some of the public works in progress in the colonies. Persons newly arrived should not omit to consult the government agent for emigrants, and as much as possible should avoid detention in the ports, where they are exposed to all kinds of impositions, and of pretences for keeping them at taverns till any money they may possess has been expended. — For the same purpose of guarding against the frauds practised on new comers, and of preventing an improvident expenditure at the first moment of arrival, it seems very desirable that individuals who may wish to furnish emigrants with money for their use in the colony should have the means of making the money payable there, instead of giving it into the hands of the emigrants in this country. The commissioners for emigration are engaged in effecting general arrangements for this purpose, and due notice will be given to the public when they shall be completed. Agents for emigration have been appointed at St. John's, St. Andrew's, and Miramichi in New Brunswick, and at Quebec and York in Canada. On the whole subject of the manner of proceeding upon landing, it may be observed, in conclusion, that no effort will be spared to exempt emigrants from any necessity for delay at the place of disembarkation, and from uncertainty as to the opportunities of at once turning their labour to account.

After this explanation of the extent of the aid to be expected from government, the following statements are subjoined of the ordinary charges for passage to the North American colonies, as well as of the usual rates of wages and usual prices in them, in order that every individual may have the means of judging for himself of the inducements to emigrate to these parts of the British dominions.

Passage.—Passages to Quebec or New Brunswick may either be engaged *inclusive* of provisions, or *exclusive* of provisions, in which case the ship owner finds nothing but water, fuel, and bed places, without bedding. Children under 14 years of age are charged one half, and under 7 years of age one third, of the full price; and for children under 12 months of age no charge is made. Upon these conditions the price of passage from London, or from places on the east coast of Great Britain, has generally been 6*l*. with provisions, or 3*l*. without. From Liverpool, Greenock, and the principal ports of Ireland, as the chances of delay are fewer, the charge is somewhat lower; this year it will probably be from 2*l*. to 2*l*. 10*s*. without provisions, or from 4*l*. to 5*l*. including provisions. It is possible that in March and April passages may be obtained from Dublin for 35*s*. or even 30*s*.; but the prices always grow higher as the season advances. In ships sailing from Scotland or Ireland, it has mostly been the custom for passengers to find their own provisions: but this practice has not been so general in London; and some ship owners, sensible of the dangerous mistakes which may be made in this matter through ignorance, are very averse to receive passengers who will not agree to be victualled by the ship. Those who do resolve to supply their own provisions, should at least be careful not to lay in an insufficient stock; 50 days is the shortest period for which it is safe to provide; and from London the passage is sometimes prolonged to 75 days.

The best months for leaving England are certainly March and April; the later emigrants do not find employment so abundant, and have less time in the colony before the commencement of winter.

Various frauds are attempted upon emigrants, which can only be effectually defeated by the good sense of the parties against whom they are contrived. Sometimes agents take payment from the emigrant for his passage, and then recommend him to some tavern, where he is detained from day to day under false pretences for delay, until, before the departure of the ship, the whole of his money is extracted from him. This of course cannot happen with agents connected with respectable houses; but the best security is to name in the bargain for passage a particular day, after which, whether or not the ship sails, the passenger is to be received on board and victualled by the owners. In this manner the emigrant cannot be intentionally brought to the place of embarkation too soon, and be compelled to spend his money at public houses, by false accounts of the time of sailing; for from the very day of his arrival at the port, being the day previously agreed upon, the ship becomes his home.

The conveyance of passengers to the British possessions in North America is regulated by an act of parliament (9 Geo. 4. c. 21.), of which the following are the principal provisions:—Ships are not allowed to carry passengers to these colonies unless they be of the height of 5½ feet between decks; and they must not carry more than 3 passengers for every 4 tons of the registered burden; there must be on board at least 50 gallons of pure water, and 50 lbs. of bread, biscuit, oatmeal, or bread stuff, for each passenger. When the ship carries the full number of passengers allowed by law, no part of the cargo, and no stores or provisions, may be carried between decks; but if there be less than the complete number of passengers, goods may be stowed between decks in a proportion not exceeding 3 cubical feet for each passenger wanting of the highest number. Masters of vessels who land passengers, unless with their own consent, at a place different from that originally agreed upon, are subject to a penalty of 20*l*., recoverable by summary process before 2 justices of the peace in any of the North American colonies.

The enforcement of this law rests chiefly with the officers of his Majesty's customs; and persons having complaints to make of its infraction, should address themselves to the nearest Custom-house.

Besides the sea voyage from England, persons proceeding to Canada should be provided with the means of paying for the journey which they may have to make after their arrival at Quebec. The cost of this journey must, of course, depend upon the situation of the place where the individual may find employment, or where he may have previously formed a wish to settle; but to all it will probably be useful to possess the following report of the prices of conveyance, during the last season, on the route from Quebec to York, the capital of Upper Canada. From Quebec to Montreal (180 miles), by steam-boat, the charge for an adult was 6*s*. 6*d*.; from Montreal to Prescott (120 miles), by boats or barges, 7*s*.; from Prescott to York (250 miles), by steam-boat, 7*s*. The journey, performed in this manner, usually occupies 10 or 12 days: adding, therefore, 11*s*. for provisions, the total cost from Quebec to York (a distance of 550 miles) may be stated, according to the charges of last year, at 1*l*. 11*s*. 6*d*. Persons who are possessed of sufficient means prefer to travel by land that part of the route where the River St. Lawrence is not navigable by steam-boats, and the journey is then usually performed in 6 days, at a cost of 6*l*. It must be observed, that the prices of conveyance are necessarily fluctuating, and that the foregoing account is only presented as sufficiently accurate for purposes of information in this country, leaving it to the government agent at Quebec to supply emigrants with more exact particulars, according to the circumstances of the time at which they may arrive.

Rates of Wages and Market Prices.—The colonies in North America, to which emigrants can with advantage proceed, are Lower Canada, Upper Canada, and New Brunswick. From the reports received from the other British colonies in North America, namely, Prince Edward's Island, Newfoundland, Nova Scotia, and Cape Breton, it appears that they do not contain the means either of affording employment at wages to a considerable number of emigrants, or of settling them upon land.

Lower Canada.—From Lower Canada the commissioners for emigration have not received the official reports which were required from the North American colonies, for the purpose of compiling the present statement. They believe, however, that the following account of the prices of grain and of wages may be relied upon for its general correctness:—

					<i>s.</i>	<i>d.</i>
Wheat	-	-	per bushel	-	-	4 6
Rye	-	-	-	-	-	3 0
Maize	-	-	-	-	-	2 6
Oats	-	-	-	-	-	1 3
Wages of labourers	-	-	per day	-	-	2 6
Ship-builders, carpenters, joiners, coopers, masons, and tailors	-	-	-	-	-	5 0

Upper Canada.—From a comparison of all the documents before the commissioners for emigration, it appears that the yearly wages of labourers in Upper Canada, hired by the year, are from 27*l*. to 30*l*.; that their monthly wages, in different situations and at different seasons, range from 1*l*. 10*s*. to 5*l*. 10*s*. per month; and that daily wages range from 2*s*. to 3*s*. 9*d*. In all these rates of wages, board and lodging are found by the employer. Without board, daily wages vary from 3*s*. 6*d*. out of harvest to 5*s*. during harvest; 6*s*. 3*d*., besides provisions, is sometimes given to harvest men. The wages of mechanics may be stated universally at from 6*s*. to 7*s*. 6*d*. per day.

The following Table exhibits the lowest and the highest price which the several articles therein named bore, during the year 1831, in each of the principal districts of Upper Canada:—

	Eastern District.		Johnstown ditto.		Bathurst ditto.		Newcastle ditto.		Home ditto.		Niagara ditto.		London ditto (Huron tracts)	
	Lowest Price in 1851.		Lowest		Lowest		Lowest		Lowest		Lowest		Low.	
	L. s. d.	H. s. d.	L. s. d.	H. s. d.	L. s. d.	H. s. d.	L. s. d.	H. s. d.	L. s. d.	H. s. d.	L. s. d.	H. s. d.	L. s. d.	H. s. d.
Wheat, per bu.	0 5 0	0 5 6	0 5 3	0 6 0	0 5 0	0 5 0	0 5 0	0 5 6	0 3 9	0 5 3	0 3 9	0 5 0	4 0 5	0 5 0
Maize —	0 2 6	0 3 0	0 1 9	0 2 6	0 3 0	0 2 6	0 3 0	0 2 0	0 2 0	0 2 9	0 2 6	0 2 6	3 0 3	0 3 9
Oats —	0 1 3	0 1 8	0 1 3	0 1 6	0 1 6	0 1 6	0 2 0	0 1 3	0 0 10	0 1 10	0 1 3	0 1 6	3 1 3	3 1 3
Barley —	0 2 6	0 2 6	0 1 9	0 4 0	0 3 0	0 3 6	0 2 6	0 3 1	0 2 3	0 3 9	0 2 6	0 2 6	3 9 3	3 9 3
Potatoes, cwt	0 1 3	0 1 6	0 1 3	0 1 9	0 1 3	0 1 9	0 2 0	0 3 0	0 0 10	0 2 6	0 1 3	0 2 6	1 10 2	2 6
Butter (fr.) lb.	0 0 7 1/2	0 0 9	0 0 6	0 0 9	0 0 6	0 0 8	0 0 7 1/2	0 0 9	0 0 7 1/2	0 1 0	0 0 7 1/2	0 0 7 1/2	0 7 1/2	1 0
Ditto (salt) —	0 0 7 1/2	0 0 7 1/2	0 0 7 1/2	0 0 10	0 0 7 1/2	0 0 7 1/2	0 0 7 1/2	0 0 9	0 0 7 1/2	0 0 10	0 0 7 1/2	0 0 7 1/2	0 7 1/2	1 0
Cheese —	0 0 6	0 0 6	0 0 4	0 0 6	0 0 6	0 0 6	0 0 5	0 0 7 1/2	0 0 6	0 0 6	0 0 4	0 0 6	0 7 1/2	0 7 1/2
Eggs, per doz.	0 0 5	0 0 9	0 0 6	0 0 10	0 0 4	0 0 6	0 0 6	0 0 7 1/2	0 0 7 1/2	0 1 10	0 0 6	0 1 6	0 7 1/2	0 7 1/2
Ducks, per pair	0 1 8	0 1 8	0 1 6	0 2 0	0 2 6	0 3 0	0 2 0	0 2 6	0 1 3	0 1 10	0 1 3	0 3 0	2 0 2	2 0 2
Fowls —	0 1 4	0 1 6	0 1 0	0 1 3	0 1 8	0 2 3	0 1 3	0 1 3	0 1 3	0 1 6	0 1 3	0 1 6	1 3 1	1 3 1
Geese —	0 4 0	0 5 0	0 2 4	0 2 6	0 4 0	0 4 0	0 2 6	0 3 9	0 3 3	0 5 0	0 3 9	0 3 9	2 6 2	2 6 2
Turkeys —	0 5 0	0 6 0	0 3 6	0 4 0	0 4 0	0 4 0	0 2 3	0 3 9	0 5 0	0 10 0	0 5 0	0 7 6	2 6	2 6
Hay, per ton	1 15 0	2 5 0	1 10 0	2 10	0 2 0	0 2 10	1 10 0	3 10 0	1 10 0	2 10 0	1 15 0	2 10 0	0 3 3	0 3 3
Straw, per load	0 16 8	0 16 8	0 5 0	0 10 0	0 7 6	0 7 6	0 5 0	0 5 0	0 15 0	0 15 0	0 5 0	0 5 0	0 4 0	0 4 0
Bread, 4 lb. lb.	0 0 9	0 0 10	0 0 6	0 0 8	0 0 10	0 0 10	0 0 7 1/2	0 0 7 1/2	0 0 4 1/2	0 0 7	0 0 7	0 0 8	0 3 3	0 3 3
Meat, per lb.	0 0 2 1/2	0 0 3 1/2	0 0 2 1/2	0 0 4 0	0 0 4 0	0 0 4 0	0 0 2 1/2	0 0 3 0	0 0 3 0	0 0 5 0	0 0 2 0	0 0 3 1/2	0 3 3	0 3 3
Beef —	0 0 3	0 0 4	0 0 2 1/2	0 0 4 0	0 0 4 0	0 0 4 0	0 0 2 1/2	0 0 3 0	0 0 5 0	0 0 7 1/2	0 0 2 0	0 0 3 1/2	0 3 3	0 3 3
Mutton —	0 0 4	0 0 5	0 0 4 0	0 0 6 0	0 0 3 0	0 0 3 0	0 0 3 0	0 0 4 0	0 0 3 0	0 0 6 0	0 0 3 1/2	0 0 3 1/2	0 4 0	0 4 0
Pork —	0 0 3	0 0 3	0 0 2 1/2	0 0 3 0	0 0 4 0	0 0 4 0	0 0 3 0	0 0 3 1/2	0 0 3 0	0 0 5 0	0 0 2 1/2	0 0 3 1/2	0 4 0	0 4 0
Veal —	0 0 3	0 0 3	0 0 2 1/2	0 0 3 0	0 0 4 0	0 0 4 0	0 0 3 0	0 0 3 1/2	0 0 3 0	0 0 5 0	0 0 2 1/2	0 0 3 1/2	0 4 0	0 4 0
Flour 100 lbs.	0 15 0	0 17 6	0 15 0	0 17 6	0 12 6	0 16 0	0 12 6	0 17 6	0 12 6	0 15 0	0 12 6	0 15 0	15 0	15 0
Fine —	0 12 6	0 12 6	0 12 6	0 15 0	0 10 6	0 12 6	0 10 0	0 15 0	0 11 3	0 12 6	0 12 6	0 15 0	0 15 0	0 15 0
Seconds —	0 12 6	0 12 6	0 12 6	0 15 0	0 10 6	0 12 6	0 10 0	0 15 0	0 11 3	0 12 6	0 12 6	0 15 0	0 15 0	0 15 0

New Brunswick. — The following is a list of prices compiled from documents sent in from various parts of New Brunswick: —

	L. s. d.	L. s. d.		L. s. d.	L. s. d.
Wheat	per bushel	0 5 0 to 0 10 0	Bread	per 4 lb. loaf	0 0 10 to 0 1 0
Maize	—	—	Beef	per stone	0 3 0 to 0 4 0
Oats	—	0 1 6 to 0 2 6	Mutton	—	0 2 4 to 0 4 0
Barley	—	0 4 0 to 0 5 0	Pork	—	0 2 0 1/2 to 0 4 0
Potatoes	per cwt.	0 1 3 to 0 3 6	Veal	—	0 2 4 to 0 4 8
Butter (fresh)	per lb.	0 0 9 to 0 1 0	Flour	per 100 lbs.	0 16 0 to 0 17 6
Ditto (salt)	—	0 0 8 to 0 10 0	Salt pork	per barrel	4 15 0 to 5 5 0
Cheese	—	0 0 4 to 0 1 0	Ditto beef	—	5 0 0 to 3 10 0
Eggs	per dozen	0 0 7 1/2 to 0 1 0	Malt	per bushel	0 6 2 to 0 6 4
Ducks	per pair	0 2 0 to 0 3 6	Rye flour	per barrel	1 2 6
Fowls	—	0 1 6 to 0 2 6	Indian ditto	—	1 2 6
Geese	—	0 3 0 to 0 5 0	Oatmeal	per cwt.	0 16 0 to 0 18 0
Turkeys	—	0 7 6 to 0 10 0	Salt cod	per 112 lbs.	0 10 0 to 0 12 0
Hay	per ton	1 10 0 to 2 10 0	Ditto mackerel	per barrel	0 17 0 to 1 0 0
Straw	—	1 0 0 to 1 5 0	Ditto alewives	—	0 10 0 to 0 12 0

Coals are sold at 30s. per chaldron. House rent is from 5*l.* to 6*l.* per annum for families occupying one room; and for families occupying two rooms, from 6*l.* to 10*l.* Common labourers receive from 3*s.* to 4*s.* a day, finding their own subsistence; but when employed at the ports in loading vessels, their subsistence is found for them. Mechanics receive from 5*s.* to 7*s.* 6*d.* per day, and superior workmen from 7*s.* 6*d.* to 10*s.*

Upon the foregoing statements, it must be observed that emigrants, especially such of them as are agricultural labourers, should not expect the highest wages named until they have become accustomed to the work of the colony. The mechanics most in demand are those connected with the business of house-building. Shoemakers and tailors, and ship-builders, also find abundant employment.

Mr. Buchanan, his Majesty's chief agent for the superintendence of emigrants in Upper and Lower Canada has issued the following information, dated Quebec, 16th of July, 1833.

There is nothing of more importance to emigrants on arrival at Quebec, than correct information on the leading points connected with their future pursuits. Many have suffered much by a want of caution, and by listening to the opinions of interested characters, who frequently offer their advice unsolicited, and who are met generally about wharves and landing places frequented by strangers. To guard emigrants from falling into such errors, they should, immediately on arrival at Quebec, proceed to the office of the chief agent for emigrants in Sault-au-Matelot Street, Lower Town, where every information requisite for their future guidance, in either getting settlement on lands, or obtaining employment in Upper or Lower Canada, will be obtained *gratis*. On your route from Quebec to your destination you will find many plans and schemes offered to your consideration, but turn away from them unless you are well satisfied of the purity of the statements. On all occasions when you stand in need of advice, apply to the government agents.

Emigrants are informed that they may remain on board ship 48 hours after arrival; nor can they be deprived of any of their usual accommodations for cooking or berthing during that period; and the master of the ship is bound to land the emigrants and their baggage, *free of expense*, at the usual landing places, and at seasonable hours.

Should you require to change your English money, go to some respectable merchant or to the banks. The currency in the Canadas is at the rate of 5*s.* the dollar, and is called Halifax currency; at present the gold sovereign is worth 2*s.* currency in Montreal; in New York, 8*s.* is calculated for the dollar; hence many are deceived when hearing of the rates of labour, &c.: 5*s.* in Canada is equal to 8*s.* New York; thus, 8*s.* New York currency is equivalent to 5*s.* Halifax currency.

Emigrants who wish to settle in Lower Canada, or to obtain employment, are informed that many desirable situations are to be met with. Wild lands of superior quality may be obtained by purchase on very easy terms from the commissioners of Crown lands in various townships in the province, and good farm labourers and mechanics are much in request, particularly in the eastern townships, where also many excellent situations and improved farms may be purchased from private proprietors. At the Chamby Canal many labourers will find immediate employment. In every part of Upper Canada the demand for labourers and mechanics is also very great. All labouring emigrants who reach York, and who may be in want of immediate employment, will be provided with it by the government. The principal situations in Upper Canada where arrangements are made for locating emigrants are in the Bathurst, Midland, Newcastle, Home, London, and Western districts. Settlers with means will have opportunities of purchasing Crown lands in several parts of the province at the monthly sales, information of which may be obtained on application at the Crown Land Office, York, or to A. B. Hawke, Esq. the government agent for emigrants there, to whom they will apply, on arrival, for such further advice as they may require.

Emigrants proceeding to Upper Canada, above Kingston, either by the Ottawa or St. Lawrence route, are advised to supply themselves with provisions at Montreal, such as bread, tea, sugar, and butter, which



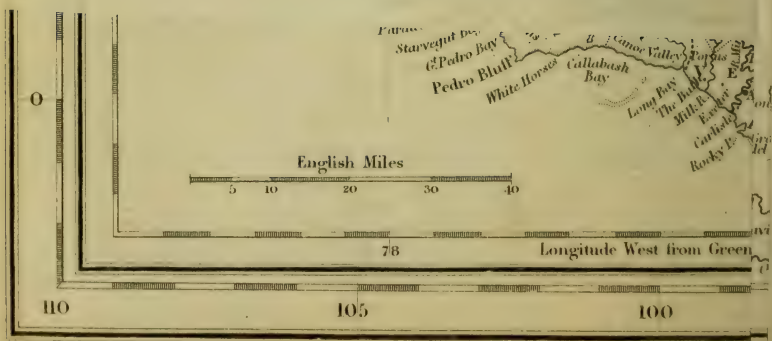
CENTRAL AMERICA
and the
WEST INDIES.
from the latest and best authorities.



Abbreviations of the Names of the Nations possessing the West India I.

Br	British
Fr	French
Sp	Spanish
D	Dutch
Am	Danish
Sw	Swedish





they will purchase cheaper and of better quality than along the route. They are also particularly cautioned against the use of ardent spirits, or drinking cold river water, or lying on the banks of the river exposed to the night dews; they should proceed at once from the steam-boat at Montreal for Lachine, 8 miles above, from whence the Durham and steam-boats start for Prescott and Bytown daily.

Emigrants will obtain from Mr. John Hays, the government agent at Lachine, such advice and assistance as they may require; and they will find there a convenient barrack log house, where those wishing may remain for the night, and avoid exposure and expense of lodgings. Mr. John Patton, the government agent at Prescott, will render every advice and assistance to emigrants.

Labourers or mechanics dependent on immediate employment are requested to proceed immediately on arrival into the country. The chief agent will consider such persons as may loiter about the ports or landing beyond one week after arrival to have no further claims on the protection of his Majesty's agents for assistance or employment, unless they have been detained by sickness or some other satisfactory cause.

The following information with respect to Upper Canada has been circulated by the Canada Company:—

"Persons desirous of obtaining employment, and having the means of emigrating to Upper Canada, may get work at high prices compared with what they have been accustomed to receive in this country as agricultural labourers. The wages given in Upper Canada are from 2*l.* to 3*l.* per month, with board and lodging. At these wages there is a constant demand for labour in all parts of Upper Canada; and there is no doubt that a very great number, beyond those now there, would find employment. Working artisans, particularly blacksmiths, carpenters, bricklayers, masons, coopers, millwrights, wheelwrights, shoemakers, and tailors, get high wages, and are much wanted. Industrious men may look forward with confidence to an improvement in their situation, as they may save enough out of one season's work to buy land themselves in settled townships.

"Freehold land of excellent quality is to be sold at 8*s.* 9*d.* to 20*s.* currency per acre, payable as follows:—One fifth of the purchase money to be paid down at the time of making choice of the land in Canada, and the remainder in 5 annual payments with interest, which an industrious settler would be able to pay out of the crops.

"Upper Canada is a British province, within a few weeks' sail of this country. The climate is good; all the fruits and vegetables common to the English kitchen garden thrive well; sugar, for domestic purposes, is made from the maple tree, on the land. The soil and country possess every requisite for farming purposes and comfortable settlement, which is proved by the experience of the numerous industrious emigrants now settled there. The samples of Upper Canada wheat have not been exceeded in quality by any in the British market during the past year. The population of the province, which is rapidly increasing, consists almost exclusively of persons from Great Britain and Ireland, who have gone there to settle. The taxes are very trifling, and there are no tithes. The expense of clearing the land ready for seed is about 4*l.* per acre if paid for in money; but if done by the purchasers themselves, they must employ part of their time at wages, or possess some means of their own.

"The expense of removing from this country to Quebec or Montreal, including provisions for the voyage, is, for grown persons, men or women, from 6*l.* to 7*l.*, and half price for children under 14 years of age: if the parties find their own provisions, the passage money is 3*l.* or 3*l.* 10*s.* for an adult, and in proportion for children. From Ireland and Scotland the expense is considerably less. The expense of the transport of an adult emigrant from Quebec to York and the head of Lake Ontario will not exceed from 1*l.* to 1*l.* 2*s.* 6*d.* currency, or 18*s.* or 19*s.* sterling, exclusive of provisions.

"The Canada Company, to encourage settlement in the Huron tract, have determined for this year (1833) to allow all families, settlers in that district, purchasing 160 acres or more, of the Company, the expenses of conveyance, at a stipulated rate, from Quebec or Montreal to the head of Lake Ontario, allowing each family to consist of 2 adults and 3 children, by deducting those expenses from the second instalment of the purchase money of their farm. The present prices of land in the Huron tract, which is of the finest quality in America, are from 8*s.* 9*d.* to 10*s.* provincial currency, that is, from 1½ to 2 dollars per acre.

"The Canada Company, to facilitate the transmission of money to the Upper and Lower Provinces, will receive from intending emigrants any deposits in London, for which they will issue letters of credit on their agents, allowing the parties the full benefit of the rate of exchange, which usually ranges from 8 to 10 per cent. Persons resident in this country, desirous of making remittances to their friends in the Canadas, are afforded the same facilities and advantages.

"Further information, and the papers distributed by the Canada Company, may be obtained on application to the secretary, John Perry, Esq.

"London, October, 1833."

The following extract from the *Montreal Daily Advertiser* of the 4th of September, 1833, gives the prices of the principal articles of Canadian produce as under:—

	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
Ashes, pot, 1st sort, per cwt.	1	3	6	1	4	6	Grain and seed —						
pearl	1	5	0	1	5	6	Wheat, W. Canada, per 60 lbs.	0	6	3	0	6	6
Flour and meal —							mixed	0	6	0	0	6	2
Superfine, per 196 lbs. (Canada)	1	10	9	1	11	3	red	0	5	10	0	6	0
Fine ditto	1	9	6	1	10	0	Barley, per bushel	0	3	4	0	3	6
Middling ditto	1	7	6	1	8	0	Indian corn	0	4	0	0	4	6
Pollards ditto	1	2	0	1	2	6	Oats	0	1	6	0	1	8
Indian meal, per 168 lbs.	1	2	6				Peas (boiling)	0	4	9	0	5	0
Oatmeal per cwt.	0	13	6	0	14	0	Flax seed, per bushel	0	5	0	0	5	3

(2.) *West India Colonies.*—In the West Indies we possess Jamaica, Barbadoes, St. Lucia, Antigua, Grenada, Trinidad, and some other islands, exclusive of Demerara and Berbice in South America. Jamaica, by far the largest and most valuable of our insular possessions, is about 120 miles in length and 40 in mean breadth, containing about 2,800,000 acres, of which from 1,100,000 to 1,200,000 are supposed to be in cultivation. Being situated within the tropic of Cancer, the heat in the West Indies is intense, but is moderated by the sea breeze which blows regularly during the greater part of the day. The rains make the only distinction of seasons. They sometimes fall with prodigious impetuosity, giving birth to innumerable torrents, and laying all the low country under water: the trees are green the whole year round: they have no snow, no frost, and but rarely some hail. The climate is very humid; iron rusts and corrodes in a very short time; and it is this, perhaps, that renders the West Indies so unfriendly to European constitutions, and produces those malignant fevers that are so very fatal. The vegetable productions are numerous and valuable; but the sugar cane and the coffee

plant are incomparably more important than the others, and constitute the natural riches of the islands.

The West Indies are occasionally assailed by the most dreadful hurricanes, which destroy in a moment the hopes and labours of the planters, and devastate entire islands. Whole fields of sugar canes are sometimes torn up by the roots, houses are either thrown down or unroofed, and even the heavy copper boilers and stills in the works have, in numerous instances, been wrenched from the ground and battered to pieces. The rain pours down in torrents, sweeping before it every thing that comes in its way. The destruction caused by such dreadful scourges seldom fails to produce a very great scarcity, and not unfrequently famine; and we are ashamed to have to add, that the severity of the distress has on several occasions been materially aggravated by a refusal on the part of the authorities to allow importation direct from the United States! * This was the case at Dominica so late as 1817.

Jamaica was discovered by Columbus in 1494, and continued in possession of the Spaniards till 1655, when it was wrested from them by the English. Although it had thus been for more than a century and a half under the power of Spain, such was the deadening influence of her colonial system, that it did not, when we conquered it, contain 1,500 white inhabitants, and these were immersed in sloth and poverty. Of the many valuable articles which Jamaica soon after produced in such profusion, many were then altogether unknown; and of those that were known, such a supply only was cultivated as was required for the consumption of the inhabitants. "The Spanish settlers," it is said by Mr. Bryan Edwards, "possessed none of the elegancies of life; nor were they acquainted even with many of those gratifications which, in civilised states, are considered necessary to its comfort and convenience. They were neither polished by social intercourse, nor improved by education; but passed their days in gloomy languor, enfeebled by sloth, and depressed by poverty. They had been for many years in a state of progressive degeneracy, and would probably in a short time have expiated the guilt of their ancestors, by falling victims themselves to the vengeance of their slaves." — (*Hist. West Indies*, vol. i. p. 297. 8vo ed.)

For a considerable number of years after we obtained possession of Jamaica, the chief exports were cacao, hides, and indigo. Even so late as 1772, the exports of sugar amounted to only 11,000 hogsheads. In 1774, they had increased to 78,000 hogsheads of sugar, 26,000 puncheons of rum, and 6,547 bags of coffee. The American war was very injurious to the West India settlements; and they may, indeed, be said to be still suffering from its effects, as the independence of America led to the enactment of those restrictions on the importation of food, lumber, &c. that have been so very hurtful to the planters. In 1780, Jamaica was visited by a most destructive hurricane, the devastation occasioned by which produced a dreadful famine; and other hurricanes followed in the immediately succeeding years. But in 1787, a new era of improvement began. The devastation of St. Domingo by the negro insurrection, which broke out in 1792, first diminished, and in a few years almost entirely annihilated, the annual supply of 115,000 hogsheads of sugar, which France and the Continent had previously been accustomed to receive from that island. This diminution of supply, by causing a greatly increased demand for, and a consequent rise in the price of, the sugar raised in the other islands, occasioned an extraordinary extension of cultivation. So powerful in this respect was its influence, that Jamaica, which, at an average of the 6 years preceding 1799, had produced only 83,000 hogsheads, exported, in 1801 and 1802, upwards of 286,000 hogsheads, or 143,000 a year!

The same rise of price, which had operated so powerfully in Jamaica, occasioned a similar though less rapid extension of cultivation in our other islands, and in Cuba, Porto Rico, and the foreign colonies generally. The vacuum caused by the cessation of the supplies from St. Domingo being thus more than filled up, a reaction commenced. The price of sugar rapidly declined; and notwithstanding a forced market was for a while opened to it, by substituting it for malt in the distillery, prices did not attain to their former elevation. On the opening of the Continental ports, in 1813 and 1814, they, indeed, rose, for a short time, to an extravagant height; but they very soon fell again, involving in ruin many of the speculators upon an advance. And notwithstanding a recent rally, they are, and have been for the last 10 years, comparatively low. The fall seems to be entirely owing to the vast extension of the sugar cultivation in Cuba, Brazil, Java, Louisiana, &c., and in Demerara, Berbice, and the Mauritius. From the facility, too, with which sugar may be raised in most of these countries, and their vast extent, there seems little prospect of prices ever again attaining to their

* It is stated in a report by a committee of the Assembly of Jamaica, that 15,000 negroes perished between the latter end of 1780 and the beginning of 1787, through famine occasioned by hurricanes and the prohibition of importation from the United States! — (*Edwards's West Indies*, vol. ii. p. 515.) Those who are so very fond of vituperating "hard-hearted economists," as they are pleased to term those who advocate the repeal of oppressive restrictions, must, we presume, look upon occurrences of this sort as merciful dispensations.

old level. It is to no purpose, therefore, to attempt to relieve the distresses of the planters of Jamaica and our other islands by temporary expedients. The present low prices have not been brought about by accidental or contingent circumstances. And to enable the planters to contend successfully with the active competitors that surround them on all sides, we must place them, at least in so far as we have the means, in a similar situation, by allowing them to resort for supplies to the cheapest markets, and to send their produce into Europe in such a shape as they may think best.

The devastation of St. Domingo gave the same powerful stimulus to the growth of coffee in the other West Indian colonies, that it did to the growth of sugar; and owing to the extraordinary increase in the demand for coffee in this and other European countries during the last 10 years, the impulse has been, in a great measure, kept up.—(See COFFEE.) In 1752, the export of coffee from Jamaica amounted to only 60,000 lbs.; in 1775, it amounted to 440,000 lbs.; in 1797, it had increased to 7,931,621 lbs.; in 1832, the exports to England amounted to 19,711,000 lbs.; and they have been stationary at about this quantity for some time.

We have already seen, that when Jamaica was taken from the Spaniards, it only contained 1,500 white inhabitants. In 1673, the population amounted to 7,768 whites and 9,504 slaves. It would have been well for the island had the races continued to preserve this relation to each other; but, unfortunately, the black population has increased more than *five* times as rapidly as the white; the latter having increased only from 7,768 to about 30,000, while the former has increased from 9,504 to 322,421, exclusive of persons of colour. The immense preponderance of the slave population has rendered the question of emancipation so very difficult.

The correspondence of the slaves in Jamaica with their emancipated brethren in Hayti or St. Domingo has been prohibited by a provision in the act 3 & 4 Will. 4. c. 59. § 55.—(see *post*).

The real value of the exports to Jamaica amounts to about 1,600,000*l.* a year, being more than half the amount of the exports to the West Indian colonies. It should, however, be observed, that a considerable portion of the articles sent to Jamaica, and some of the other colonies, are only sent there as to an *entrepôt*, being subsequently exported to the Spanish main. During the ascendancy of the Spanish dominion in Mexico and South America, this trade, which was then contraband, was carried on to a very great extent. It is now much fallen off; but the central situation of Jamaica will always secure to her a considerable share of this sort of transit trade.

Barbadoes was the earliest of our possessions in the West Indies. It is the most easterly of the Caribbee islands; Bridge Town, the capital, being in lon. 59° 41' W. Barbadoes is by far the best cultivated of all the West India islands. It contains about 105,000 acres, having a population of about 16,000 whites, 2,700 free people of colour, and 68,000 slaves. It exports about 21,000 hogsheads of sugar, of 16 cwt. each. Barbadoes had attained the acmé of its prosperity in the latter part of the seventeenth century, when the white population is said to have amounted to about 50,000, though this is probably an exaggeration. But it is only as compared with itself that it can be considered as having fallen off; for, compared with the other West India islands, its superiority is manifest. It raises nearly as much food as is adequate for its supply.

The islands next in importance are St. Vincent, Grenada, Trinidad, Antigua, &c. It is unnecessary to enter into any special details with respect to them; their population and trade being exhibited in the Tables annexed to this section.

During the late war, we took from the Dutch the settlements of Demerara, Berbice, and Essequibo, in Guiana, which were definitively ceded to us in 1814. The soil of these settlements is naturally very rich; and they have, in this respect, a decided advantage over most of the West India islands. Their advance, since they came into our possession, was for a while very great; but recently their progress seems to have been checked, and their exports, particularly those of rum and coffee, have declined considerably. The imports of sugar from them amount to about a *third* of the imports from Jamaica. The rum of Demerara enjoys a high reputation; and of the total quantity imported from the British colonies and plantations in 1832, amounting to 4,741,649 gallons, Demerara and Berbice furnished 1,415,449, gallons. The best samples of Berbice coffee are of very superior quality; but the planters finding the cultivation of sugar more profitable, the imports have materially declined of late years. In 1832, they amounted, from both colonies, to 3,449,400 lbs. Considerable quantities of cotton were formerly exported from Guiana; but the Americans having superior facilities for its production, the planters have in a great measure ceased to cultivate it. Cacao, annatto, &c. are produced, but not abundantly.

These statements are sufficient to show the importance of Demerara and Berbice. Considering, indeed, their great natural fertility, and the indefinite extent to which every sort of tropical culture may be carried in them, they certainly rank among the most valuable of the colonial possessions we have acquired for many years.

Exclusive of the above, we possess the settlement of Balize on the Bay of Honduras. This is of importance, as affording a means of obtaining abundant supplies of mahogany; but it is of more importance as an *entrepôt* for the supply of Guatemala with English manufactured goods. — (For accounts of the colonies in Australasia, &c., see COLUMBO, CAPE OF GOOD HOPE, PORT LOUIS, SYDNEY, &c.)

Account of the Quantities of Sugar, Rum, Molasses, and Coffee, imported into the United Kingdom from the West Indies and the Mauritius, and of the Portions of those Quantities entered for Re-exportation in 1834 and 1835. — (*Parl. Paper*, No. 298., Sess. 1836.)

Colonies whence imported.	Sugar (unrefined).		Rum.		Molasses.		Coffee.	
	1834.	1835.	1834.	1835.	1834.	1835.	1834.	1835.
West Indies.	<i>Cwts.</i>	<i>Cwts.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Cwts.</i>	<i>Cwts.</i>	<i>Lbs.</i>	<i>Lbs.</i>
Antigua - - -	257,177	174,818	71,445	67,051	87,882	75,985	224	580
Barbadoes - - -	394,327	344,689	2,170	1,798	55,553	58,125	77,868	57,825
Dominica - - -	54,876	25,014	27,764	7,308	2,550	2,700	895,492	112,557
Grenada - - -	194,542	170,280	247,049	248,524	25,219	8,747	10,332	8,236
Jamaica - - -	1,256,253	1,148,760	2,924,067	2,450,272	2,809	382	18,268,883	11,154,307
Montserrat - - -	26,631	16,261	20,480	26,492	4,779	1,848	-	-
Nevis - - -	59,748	39,637	25,286	39,366	5,466	161	-	-
St. Kitt's - - -	105,355	87,614	79,080	107,101	17,397	7,526	185	40
St. Lucia - - -	63,306	54,744	4,707	10,972	2,811	6,057	96,004	53,582
St. Vincent - - -	213,017	195,057	95,597	189,154	35,094	26,455	197	118
Tobago - - -	79,018	77,260	272,787	299,705	11,646	6,986	-	-
Tortola - - -	21,926	15,321	5,478	5,220	-	1,408	-	28
Trinidad - - -	339,615	289,393	7,714	9,586	99,494	84,640	160,915	33,006
Bahamas - - -	4	-	-	59	-	-	45,579	280,156
Bermudas - - -	-	-	2	35	-	-	-	-
Demerara - - -	687,282	760,376	1,273,693	1,875,245	282,967	221,782	1,481,980	1,139,054
Berlice - - -	90,699	126,485	61,277	115,411	20,699	5,225	1,045,568	2,027,037
Honduras - - -	-	-	4	18	-	-	163	-
MAURITIUS - - -	553,890	558,712	1	201	206	-	701	243,296
Total Importations - -	4,397,866	4,082,921	5,112,401	5,453,518	650,572	507,627	22,082,191	15,109,876
Proportion re- exported (unref.)	W. I. 12,313 M. 4,830	11,455 1,750	1,613,163	1,668,205	2,078	4,753	768,819	613,053

The duties on West India produce entered for home consumption during the year 1835, yielded about 6,700,000*l.* nett.

The exports from this country to our West India colonies consist of coarse cottons, linens, checks, hats, and other articles of negro clothing; hardware and earthenware; staves, hoops, coal, lime, paint, lead; Irish provisions, herrings and other salt fish; along with furniture, wine, beer, medicines, and, indeed, almost every article which a great manufacturing country can supply to one, situated in a tropical climate, which has very few mechanics, and hardly any manufactures. Since the depression of West Indian property, and the opening of the ports on the Spanish main to ships from England, the exports to the West Indies have decreased both in quantity and value. Their declared or real value amounted, as appears from the following account, in 1834, to 2,680,022*l.*

Statement of the Total Amount of Trade between the United Kingdom and the British West India Colonies, in each Year, from 1814 to 1834, both inclusive.

Years.	Official Value.				Declared Value of British and Irish Products exported to the British West Indies.
	Imports from the British West Indies.	Exports to the British West Indies.			
		British and Irish Produce and Manufactures.	Foreign and Colonial Merchandise.	Total of Exports.	
	£	£	£	£	£
1814	9,022,309	6,282,226	339,912	6,222,198	7,019,988
1815	9,908,260	6,742,451	458,630	7,196,081	7,218,057
1816	7,847,895	4,584,509	268,719	4,853,228	4,587,056
1817	8,326,926	6,632,708	382,883	7,015,591	5,890,199
1818	8,608,790	5,717,216	272,491	5,989,707	6,021,627
1819	8,188,539	4,395,215	297,199	4,692,414	4,841,253
1820	8,353,706	4,246,783	314,567	4,561,350	4,197,761
1821	8,367,477	4,940,609	370,738	5,311,347	4,320,581
1822	8,019,765	4,127,052	243,126	4,370,178	3,439,818
1823	8,425,276	4,621,589	285,247	5,906,836	3,676,780
1824	9,065,546	4,843,556	324,375	5,167,931	3,827,489
1825	7,982,829	4,702,249	295,021	4,997,270	3,866,834
1826	8,420,454	3,792,453	255,241	4,047,694	3,199,265
1827	8,380,833	4,685,789	381,586	5,017,375	3,683,222
1828	9,406,950	4,134,744	326,298	4,461,042	3,289,704
1829	9,087,923	5,162,197	359,059	5,521,256	3,612,085
1830	8,599,100	3,749,799	290,878	4,040,677	2,838,448
1831	8,448,839	3,729,522	258,764	3,988,286	2,581,949
1832	8,138,668	3,813,821	286,605	4,100,426	2,439,807
1833	8,008,248	4,401,990	302,189	4,704,180	2,597,591
1834	5,410,113	4,494,659	323,986	4,818,646	2,680,022

The following are the quantities of some of the principal articles exported to the West Indian colonies in 1831: — Cottons, 21,975,459 yards; linens, 11,029,191 yards; woollens, 149,952 yards; hats, 26,694 dozens; leather, wrought and unwrought, 349,842 lbs.; earthenware, 1,331,799 pieces; glass, 23,544 cwt.; hardware and cutlery, 13,535 cwt.; coals and culm, 48,536 tons; beef and pork, 24,472 barrels; soap and candles, 4,389,965 lbs., &c. — (*Parl. Paper*, No. 550. Sess. 1833.)

The articles exported from Canada and the British possessions in North America principally consist of timber and lumber of all sorts; grain, flour, and biscuit; furs, dried fish, fish oil, turpentine, &c. The imports principally consist of woollens, cottons, and linens, earthenware, hardware, leather, salt, haberdashery of all sorts; tea, sugar, and coffee; spices, wine, brandy, and rum, furniture, stationery, &c.

The following are the quantities of some of the principal articles exported from Great Britain to Canada, Nova Scotia, &c. in 1831: — Cottons, 15,618,106 yards; woollens, 900,124 yards; linens, 3,309,165 yards; earthenware, 2,253,851 pieces; iron and steel, wrought and unwrought, 12,400 tons; hardware and cutlery, 29,482 cwt.; coals and culm, 31,134 tons; salt, 1,559,684 bushels; beef and pork, 8,534 barrels, &c. — (*Parl. Paper*, No. 550. Sess. 1833.)

We are indebted to Mr. Mayer, of the Colonial Office, for much valuable information, and in particular for the Tables given in the next two pages, the most complete that have ever been published, of the population and trade of our colonial possessions.

Money. — What is called West India currency is an imaginary money, and has a different value in different colonies. The value it bears, as compared with sterling money, was supposed to represent the corresponding value of the coins in circulation in the different islands at the time the proportion was fixed: these coins being for the most part mutilated, and otherwise worn and defaced, currency is in all cases less valuable than sterling. The following are the values of 100*l.* sterling, and of a dollar, in the currencies of the different islands: —

	Sterling.	Currency.	Dollar.	Currency.
Jamaica	100 <i>l.</i> =	140 <i>l.</i>	1 =	6 <i>s.</i> 8 <i>d.</i>
Barbadoes	100 <i>l.</i> =	135 <i>l.</i>	1 =	6 <i>s.</i> 3 <i>d.</i>
Windward Islands (except Barbadoes)	100 <i>l.</i> =	175 <i>l.</i>	1 =	8 <i>s.</i> 3 <i>d.</i>
Leeward Islands	100 <i>l.</i> =	200 <i>l.</i>	1 =	9 <i>s.</i> 0 <i>d.</i>

But these proportions are seldom acted upon; the exchange being generally from 10 to 20 per cent. above the fixed par.

By an order in council of the 23d of March, 1825, British silver money is made legal tender throughout all British colonial possessions, at the nominal value as in England; and bills for the same are given on the Treasury of London, of 100*l.* each bill for 103*l.* such silver money. By this order, also, the value of the Spanish dollar is fixed at 4*s.* 4*d.* British silver money throughout all the colonies where it is current.

The following are the gold coins circulating at Jamaica, with their legal weight and fineness: —

	Dwts.	grs.	Tr.	Value in Currency.
Spanish doubloon	17	8	-	£ 5 0 0
Two pistole piece	8	16	-	2 10 0
Pistole	4	8	-	1 5 0
Half pistole	2	4	-	0 12 6
Portuguese Johannes (called Joe)	18	12	-	5 10 0
Half Joe	9	6	-	2 15 0
Quarter Joe	4	15	-	1 7 6
Moidore	6	22	-	2 0 0
Half moidore	3	11	-	1 0 0
English guinea	5	8	-	1 12 6
Half guinea	2	16	-	0 16 3
Sovereign	5	2	-	1 12 0

IV. REGULATIONS UNDER WHICH COLONY TRADE IS CONDUCTED. — DISPOSAL OF LAND IN THE COLONIES, &c.

These are embodied in the act 3 & 4 Will. 4. c. 59., which came into operation on the 1st of September, 1833. It is as follows: —

Importation and Exportation of Goods confined to free Ports. — No goods shall be imported into, nor shall any goods, except the produce of the fisheries in British ships, be exported from, any of the British possessions in America by sea, from or to any place other than the United Kingdom, or some other of such possessions, except into or from the several ports in such possessions, called "Free Ports," enumerated or described in the table following; (that is to say,) —

Table of free Ports. — Kingston, Savannah Le Mar, Montego Bay, Santa Lucia, Antonio, Saint Ann, Falmouth, Maria, Morant Bay, Annotto Bay, Black River, Rio Bueno, Port Morant, Jamaica; Saint George, Grenada; Roseau, Dominica; Saint John's, Antigua; San Josef, Trinidad; Scarborough, Tobago; Road Harbour, Tortola; Nassau, New Providence; Pitt's Town, Crooked Island; Kingston, Saint Vincent; Port Saint George and Port Hamilton, Bermuda; any port where there is a Custom-house, Bahamas; Bridgetown, Barbadoes; Saint John's, Saint Andrew's, New Brunswick; Halifax, Pictou, Nova Scotia; Quebec, Canada; Saint John's, Newfoundland; George Town, Demerara; New Amsterdam, Berbice; Castries, Saint Lucia; Basseterre, Saint Kitt's; Charles Town, Nevis; Plymouth, Montserrat; Sydney, Cape Breton; Charlotte Town, Prince Edward's Island; Anguilla, Anguilla; and if any goods shall be imported into any port or place in any of the said possessions contrary hereto, such goods shall be forfeited. — § 2

His Majesty may appoint other Ports to be free Ports. — Provided always, that if his Majesty shall deem it expedient to extend the provisions of this act to any port or ports not enumerated in the said table, it shall be lawful for his Majesty, by order in council, to do so; and from the day mentioned in such order in council, all the privileges and advantages of this act, and all the provisions, penalties, and forfeitures therein contained, shall extend, and be deemed and construed to extend, to any such port or ports, as fully as if the same had been inserted and enumerated in the above table: provided also, that nothing hereinbefore contained shall extend to prohibit the importation or exportation of goods into or from any ports or places in Newfoundland or Labrador in British ships. — § 3

His Majesty may appoint Ports for limited Purposes. — And whereas there are in the said possessions many places situated in rivers and in bays at which it may be necessary to establish ports for particular and limited purposes only; be it therefore enacted, that it shall be lawful for his Majesty, in any order in council made for the appointment of any free port, to limit and confine such appointments respectively to any and such purposes only as shall be expressed in such order. — § 4

Privileges granted to Foreign Ships limited to the Ships of those Countries granting the like Privileges to British Ships, &c. — And whereas by the law of navigation foreign ships are permitted to import into

EXTENT, POPULATION, &c., OF THE BRITISH NORTH AMERICAN AND WEST INDIAN COLONIES.

British North American Colonies.	Area in British Square Miles.	1806.	1825.	1834. or latest Census.
Lower Canada - - -	250,000	200,000	423,630	549,005
Upper Canada - - -	105,000	70,718	157,541	336,461
New Brunswick - - -	27,700	35,000	72,932	119,457
Nova Scotia - - -	15,600	65,000	104,000	142,548
Cape Breton - - -	3,100	2,513	16,000	32,292
Prince Edward's Island - - -	2,100	9,676	20,000	60,088
Newfoundland - - -	36,000	26,505	52,497	
Totals - - -	439,500	409,412	846,600	1,239,851

British West Indian Colonies.	Area in British Square Miles.	Imports of Sugar from West India Colonies into U. K. in 1835.	1824.				1834, or latest Census.			
			Whites.		Free Coloured.		Slaves.		Total.	
			Male.	Female.	Male.	Female.	Male.	Female.	Male and Female.	Male and Female.
Antigua - -	108	158,503	1,140	840	1,549	2,346	14,454	16,531	36,860	1,980
Barbadoes -	150	323,705	6,827	7,803	2,258	2,266	36,159	42,657	97,970	14,959
Dominica -	275	25,014	487	417	1,406	1,758	7,919	8,635	20,622	840
Grenada -	125	170,280	628	219	1,387	2,101	12,258	13,052	29,648	801
Jamaica -	?	1,145,377	1	37,152	1	1	166,595	169,658	373,405	No census taken.
Montserrat -	47	16,262	175	no census taken.	1	520	3,032	3,473	7,447	330
Nevis -	20	39,637	1	1,140	1	1	4,583	4,678	10,401	700
St. Kitt's -	68	87,614	1,612	1	1,996	1	9,505	10,312	23,425	1,612
St. Lucia -	58	34,133	676	518	1,576	2,083	6,297	7,497	18,647	881
St. Vincent -	130	195,056	1,053	1	1,482	1	12,007	12,445	26,787	1,301
Tobago -	187	77,260	200	44	225	360	6,558	7,098	14,485	280
Tortola and Virgin Islands -	—	13,821	207	201	283	328	2,975	3,485	7,479	477
Anguilla -	—	162	203	150	177	177	1,279	1,695	3,666	365
Trinidad -	2,400	221,342	2,243	1,855	6,681	7,314	13,052	10,336	41,479	4,201
Bahamas -	—	—	2,282	2,278	867	1,332	5,529	5,279	17,567	4,657
Bermudas -	—	—	1,897	2,751	312	410	2,620	2,622	10,612	4,264
British Guiana -	—	—	—	—	—	—	—	—	—	—
Demerara and Essequibo -	—	685,284	2,609	250	1,336	1,773	41,224	33,755	80,945	3,006
Berbice -	—	126,143	453	108	325	510	13,007	10,349	24,752	570
Honduras -	63,000	—	156	61	685	737	1,654	811	4,107	250
Total -							1850,304			
							Total		78,4575	

POPULATION AND TRADE OF ASIATIC, AFRICAN, AND EUROPEAN COLONIES IN 1834.

British African and European Colonies.	Population.		Imports into the United Kingdom, Official Value.	Exports from the United Kingdom, Official Value.	Declared or real Value of British and Irish Produce and Manufactures exported from the U. K.	Number and Tonnage of Vessels to and from the United Kingdom and the Colonies.			
	Whites.	Free Coloured and Apprentices.				Inwards.		Outwards.	
						Ships.	Tons.	Ships.	Tons.
Mauritius	8,844	84,464	L. 782,148	L. 307,848	L. 149,318	75	20,909	33	9,195
Ceylon	6,786	1,150,299	289,917	95,937	50,181	10	2,774	13	4,518
New South Wales	60,794	-	152,040	735,825	482,313	42	12,400	90	29,567
Van Diemen's Land	37,688	-	95,349	336,539	230,145				
Swan River	-	-	69	5,089	3,555				
Cape of Good Hope	55,675	76,279	248,760	649,153	304,381	27	5,566	47	9,145
Sierra Leone, and settlements on the coast of Africa—	85	33,438	456,016	794,979	325,687	136	32,213	150	35,358
River Gambia, Sierra Leone, and coast to Mesurada—	-	-							
Windward coast from Mesurada to Cape Apollonia	-	-							
Cape Coast Castle and Gold Coast from Cape Apollonia to Rio Volta	-	-							
Coast from Rio Volta to Cape of Good Hope (including Fernando Po)	-	-							
Holland	2,221	-	11	203	31	1	56	1	52
Gibraltar	14,998	-	47,355	1,423,166	460,719	28	3,720	100	12,885
Malta	123,125	-	14,955	589,425	242,696	9	1,219	86	13,006
United States of the Ionian Islands	194,395	-	207,393	214,229	-	62	8,469	42	5,753

The white population of Jamaica is supposed to amount to about 36,000.

RETURNS AS TO THE ACQUISITION, GOVERNMENT, AND TRADE OF THE AMERICAN AND WEST INDIAN COLONIES IN 1823, 1825 AND 1834.

Colonies.		Date of Capture, Cession, or Settlement.	Whether having Legislative Assemblies, or governed by Orders in Council.	Imports into the U. K. Official Value.		Exports from the U. K. Official Value.		Declared Value of British and Irish Produce and Manufactures exported from the U. K. to British Colonies and Dependencies.		Number and Tonnage of Vessels to and from the United Kingdom and the Colonies.									
British North American Colonies.	1825.			1834.	L.	£.	1825.	1834.	L.	£.	Inwards.		Outwards.						
											Ships.	Tons.	Ships.	Tons.	Ships.	Tons.			
Lower Canada } Upper Canada } New Brunswick } Nova Scotia } Cape Breton } Prince Edward's } Island } Newfoundland }		Capitulation, 18th Sept. 1759	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
		Ditto, 8th Sept. 1760, and cession by treaty, 1763	731,855	613,598	1,145,461	1,339,624	866,258	799,912	732	203,886	989,290,881	662	178,785	986,288,180	69	44,108	115	30,229	
		Ditto	319,559	220,418	474,044	519,061	458,604	230,992	842	235,097	613,177,129	705	210,071	456,134,570	115	30,229	115	30,229	
		Fisheries and settlements established soon after their discovery in 1497	6,864	88,014	12,199	285,244	10,622	189,565	109	2,570	101	24,092	15	3,466	145	35,739	238	72,000	
		Ditto	9,244	-	38,638	-	38,626	-	32	6,897	16	3,531	16	3,531	16	3,531	16	3,531	
		Ditto	200,841	181,566	317,265	353,981	351,964	273,125	126	14,447	137	17,120	316	43,590	292	45,726	43,590	45,726	
		Totals	1,512,911	1,103,596	2,246,222	2,497,910	1,960,300	1,613,594	1,856	489,098	1,900,253,055	1,815	465,155	1,877	502,315	1,877	502,315		
		Hudson's Bay Company	35,902	64,225	13,711	54,268	20,153	-	2	746	5	1,551	2	751	5	878	5	878	
Settlements of the Hudson's Bay Company		Settlement, 1668	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
		Antigua	Settlement, 1632	243,921	446,746	138,533	159,288	114,650	99,258	33	7,395	57	15,202	40	8,949	69	44,108	115	30,229
		Barbadoes	Ditto	158,410	648,446	322,322	594,766	301,482	267,713	72	19,048	19	2,880	11	2,408	115	30,229	115	30,229
		Dominica	Ditto	387,546	315,611	69,559	90,712	67,792	68,908	36	11,206	40	10,876	35	10,185	238	72,000	238	72,000
		Grenada	Ditto	373,635	3,346,359	2,739,554	2,195,346	1,906,670	1,135,130	279	86,823	259	78,602	284	88,043	238	72,000	238	72,000
		Jamaica	Capitulation, 1655	37,588	43,080	9,310	7,212	10,648	6,721	4	1,039	5	1,281	6	1,441	4	1,036	4	1,036
		Montserrat	Settlement, 1652	63,558	90,454	12,994	12,169	14,235	9,390	8	2,069	10	2,639	10	2,324	14	3,730	14	3,730
		Nevis	Ditto	118,109	166,709	59,872	77,432	59,013	31,559	15	4,314	22	5,938	13	3,644	10	3,002	10	3,002
		St. Kitt's	Capitulation, 22d June, 1803	117,063	110,816	37,432	37,432	37,432	37,432	15	4,314	22	5,938	13	3,644	10	3,002	10	3,002
		St. Lucia	Ceded by France, 1763	558,992	331,467	107,891	110,509	97,572	81,167	45	11,640	56	10,876	39	10,425	12	2,747	12	2,747
British West India Colonies.		Settlement, 1666	189,874	139,668	42,691	49,122	44,007	37,663	27	6,278	20	4,814	22	5,816	22	5,816	22	5,816	
		Tobago	Ditto	36,550	31,719	665	2,077	775	1,231	6	1,258	5	1,011	2	501	4	920	4	920
		Anguilla	Ditto	463,565	625,897	335,077	328,455	230,557	176,108	65	14,411	87	20,012	57	12,938	80	18,845	80	18,845
		Trinidad	Capitulation, 18th Feb. 1797	12,945	67,736	107,891	81,577	70,670	44,744	13	2,203	27	4,515	10	1,985	15	2,608	15	2,608
		Bermuda	Settlement, 1629	12,945	67,736	30,652	35,309	32,182	27,165	5	529	1	59	6	1,647	8	1,802	8	1,802
		Ditto, 1609	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Demerara	Capitulation, 18th Sept. 1803	1,492,250	1,416,936	399,108	481,324	385,418	356,251	153	41,749	169	46,804	145	41,137	159	48,160	159	48,160
		Essequibo	Ditto	68,060	222,925	90,980	55,766	81,585	42,993	28	6,053	22	5,788	25	5,413	22	6,074	22	6,074
		Surinam	Treaty, 1670	143,522	265,432	357,855	672,259	191,420	215,800	46	11,731	43	11,165	44	11,689	44	12,015	44	12,015
		Honduras	-	8,425,277	8,410,107	4,835,912	4,818,635	5,678,120	2,680,015	861	235,840	918	246,605	842	232,717	900	246,609	900	246,609

any of the British possessions abroad, from the countries to which they belong, goods the produce of those countries, and to export goods from such possessions to be carried to any foreign country whatever; be it therefore enacted, that the privileges thereby granted to foreign ships shall be limited to the ships of those countries which, having colonial possessions, shall grant the like privileges of trading with those possessions to British ships, or which, not having colonial possessions, shall place the commerce and navigation of this country, and of its possessions abroad, upon the footing of the most favoured nation, unless his Majesty by order in council shall in any case deem it expedient to grant the whole or any of such privileges to the ships of any foreign country, although these conditions be not in all respects fulfilled by such foreign country: provided, that no foreign country shall be deemed to have fulfilled the before-mentioned conditions, or to be entitled to these privileges, unless his Majesty shall, by his order or orders, have declared that such foreign country hath so fulfilled the said conditions, and is entitled to the said privileges: provided also, that every order in council in force at the time of the commencement of this act, whereby declaration is made of the countries entitled in whole or in part to the privileges of the law of navigation, shall continue in force as effectually as if the same had been made under the authority of this act. — § 5.

This Act not to affect certain Acts. — Nothing contained in this act, or any other act passed in the present session of parliament, shall extend to repeal or in any way alter or affect an act (4 Geo. 4. c. 77.), intitled “An Act to authorize his Majesty, under certain Circumstances, to regulate the Duties and Drawbacks on Goods imported or exported in foreign Vessels, and to exempt certain foreign Vessels from Pilotage,” nor to repeal or in any way alter or affect an act (5 Geo. 4. c. 50.) to amend the last-mentioned act; and that all trade and intercourse between the British possessions and all foreign countries shall be subject to the powers granted to his Majesty by those acts. — § 6.

Goods prohibited or restricted to be imported into Colonies. — The several sorts of goods enumerated or described in the table following, denominated “A Table of Prohibitions and Restrictions,” are hereby prohibited to be imported or brought, either by sea or by inland carriage or navigation, into the British possessions in America, or shall be so imported or brought only under the restrictions mentioned in such table, according as the several sorts of such goods are set forth therein; (that is to say),

A Table of Prohibitions and Restrictions.

Gunpowder, arms, ammunitions or utensils of war, prohibited to be imported, except from the United Kingdom, or from some other British possession.

Tea, prohibited to be imported, except from the United Kingdom, or from some other British possession in America, unless by the East India Company, or with their licence during the continuance of their exclusive right of trade.

Fish, dried or salted, oil, blubber, fins, or skins, the produce of creatures living in the sea, prohibited to be imported, except from the United Kingdom, or from some other British possession, or unless taken by British ships fitted out from the United Kingdom, or from some British possession, and brought in from the fishery, and except herrings from the Isle of Man, taken and cured by the inhabitants thereof.

Coffee, sugar, molasses, and rum, being of foreign production, or the production of any place within the limits of the East India Company's charter, prohibited to be imported into any of the British possessions on the continent of South America or in the West Indies (the Bahama and Bermuda islands not included), except to be warehoused for exportation only; and may also be prohibited to be imported into the Bahama or the Bermuda islands by his Majesty's order in council.

Base or counterfeit coin, and books, such as are prohibited to be imported into the United Kingdom, prohibited to be imported.

And if any goods shall be imported or brought into any of the British possessions in America contrary to any of the prohibitions or restrictions mentioned in such table in respect of such goods, the same shall be forfeited; and if the ship or vessel in which such goods shall be imported be of less burden than 70 tons, such ship or vessel shall also be forfeited. — § 7.

Coffee, &c., though British, deemed Foreign in certain Cases. — All coffee, sugar, molasses, and rum (although the same may be of the British plantations), exported from any of the British possessions in America, into which the like goods of foreign production can be legally imported, shall, upon subsequent importation from thence into any of the British possessions in America, into which such goods, being of foreign production, cannot be legally imported, or into the United Kingdom, be deemed to be of foreign production, and shall be liable, on such importation respectively, to the same duties or the same forfeitures as articles of the like description, being of foreign production, would be liable to, unless the same shall have been warehoused under the provisions of this act, and exported from the warehouse direct to such other British possession, or to the United Kingdom, as the case may be. — § 8.

Duties of Importation in America. — There shall be raised, levied, collected, and paid unto his Majesty the several duties of customs, as the same are respectively set forth in figures in the table of duties herein-after contained, upon goods, wares, and merchandise imported or brought into any of his Majesty's possessions in America; (that is to say),

Table of Duties.

	L.	s.	d.
Duties payable upon spirits, being of the growth, production, or manufacture of the United Kingdom, or of any of the British possessions in America or the West Indies, imported into Newfoundland or Canada.			
Spirits imported into Newfoundland; viz.			
the produce of any of the British possessions in South America or the West Indies; viz.			
imported from any British possession in America, or from the United Kingdom, the gallon	0	0	6
Imported from any other place, to be deemed foreign, and to be charged with duty as such.			
the produce of any British possession in North America, or of the United Kingdom, and imported from the United Kingdom, or from any British possession in America, the gallon	0	1	6
Imported from any other place, to be deemed foreign, and to be charged with duty as such.			
Spirits imported into Canada; viz.			
the produce of any British possession in South America or the West Indies, and imported from any British possession in America, or from the United Kingdom, the gallon	0	0	6
Imported from an other place, to be deemed foreign, and to be charged with duty as such.			
Note. — When imported from the United Kingdom, this duty is not to be abated upon the ground of any duty under any colonial law.			
Duties payable upon goods, wares, and merchandise, not being of the growth, production, or manufacture of the United Kingdom, or of any of the British possessions in America, imported or brought into any of the British possessions in America, by sea or by inland carriage or navigation.			
Imported into the British possessions in the West Indies or on the continent of South America, or into the Bahama or Bermuda islands; viz.			
Wheat flour, the barrel			0 5 0
imported from any British possession in North America, or from the warehouse in the United Kingdom			Free.
Shingles, not more than 12 inches in length, the 1,000			0 7 0
more than 12 inches in length, the 1,000			0 14 0
imported from any British possession in North America, or from the warehouse in the United Kingdom			Free.
Red oak staves and headings; viz.			
until the 1st of January, 1834, the 1,000			1 6 3
on and from the 1st of January, 1834, until the 1st of January, 1836, the 1,000			1 2 3
on and from the 1st of January, 1836, the 1,000			0 15 0
imported from any British possession in North America, or from the warehouse in the United Kingdom			Free.
White oak staves and headings; viz.			
until the 1st of January, 1834, the 1,000			1 3 9
on and from the 1st of January, 1834, until the 1st of January, 1836, the 1,000			0 19 9
on and from the 1st of January, 1836, the 1,000			0 12 6
imported from any British possession in North America, or from the warehouse in the United Kingdom			Free.
Pitch pine lumber, 1 inch thick, the 1,000			1 1 0
imported from any British possession in North America, or from the warehouse in the United Kingdom			Free.
White and yellow pine lumber, 1 inch thick, the 1,000 feet; viz.			
until the 1st of January, 1834			1 8 0
on and from the 1st of January, 1834, until the 1st of January, 1836			1 6 0
on and from the 1st of January, 1836			1 1 0
imported from any British possession in North America, or from the warehouse in the United Kingdom			Free.

	L.	s.	d.		L.	s.	d.	
Dye wood and cabinet-makers' wood - - -	Free.			Alabaster, anchovies, argol, aniseed, ambar, almonds, brimstone, botargo, box wood, currants, capers, cascaco, cummin seed, coral, cork, cinabar, dates; essence of bergamot, of lemon, of roses, of citron, of oranges, of lavender, of rosemary; emery stone; fruit, preserved in sugar or brandy; figs; honey; iron in bars, unwrought, and pig iron; juniper berries; incense of frankincense, lava and Malta stone for building, lentils; marble, rough and worked; mosaic work, medals, musk, macaroni, nuts of all kinds; oil of olives, oil of almonds; orris root, ostrich feathers, ochres, orange buds and peel, olive, pitch, pickles in jars and bottles, paintings, puzzolana, pumice stone, punk, Parmesan cheese, pickles, prints, pearls, precious stones (except diamonds), quicksilver, raisins, sausages, sponges, tar, turpentine, vermilion, vermicelli, whetstones; for every 100l. of the value - - -	7	10	0	
Other kinds of wood and lumber, 1 inch thick, the 1,000 feet - - -		1	8	0	Goods, wares, and merchandise, not otherwise charged with duty, and not herein declared to be free of duty, for every 100l. of the value - - -	15	0	0
Wood hoops, the 1,000 - - -		0	5	3	Coin, bullion, and diamonds; horses, mules, asses, neat cattle, and all other live stock; tallow and raw hides; rice; corn and grain, unground; biscuit or bread; meal or flour (except wheat flour); fresh meat, fresh fish, carriages of travellers - - -			Free
Imported from any British possession in North America, or from the warehouse in the United Kingdom - - -	Free.				Wheat flour, beef and pork, hams and bacon, wood and lumber, imported into Canada; wood and lumber, imported into New Brunswick, Nova Scotia, or Prince Edward's Island; hay and straw, fruit and vegetables, fresh; salt, cotton wool; goods, the produce of places within the limits of the East India Company's charter, imported from those places, or from the United Kingdom, or from some place in the British dominions; herrings taken and cured by the inhabitants of the Isle of Man, and imported from thence; lumber, the produce of and imported from any British possession on the west coast of Africa; any sort of craft; food and victuals, except spirits; and any sort of clothing, and implements and materials, fit and necessary for the British fisheries in America, imported into the place at or from whence such fishery is carried on; drugs, gums or resins, dye wood and hard wood, cabinet-makers' wood, tortoiseshell, hemp, flax, and tow - - -			Free.
Beef and pork, salted, of all sorts, the cwt. - - -	0	12	0		Seeds, wheat flour, fruits, pickles, woods of all sorts, oakum, pitch, tar, turpentine, ochres, brimstone, sulphur, vegetable oils, burnt stones, dog stones, hops, cork, sago, tapioca, sponge, sausages, cheese, cider, wax, spices, tallow, imported direct from the warehouse in the United Kingdom - - -			Free.
Imported from any British possession in North America - - -	Free.				All goods imported from the United Kingdom, after having there paid the duties of consumption, and being exported from thence without drawback - - -			Free.
Imported into New Brunswick, Nova Scotia, or Prince Edward's Island; viz. - - -								
Wheat flour, the barrel - - -		0	5	0				
Beef and pork, salted, of all sorts, the cwt. - - -		0	12	0				
fresh, brought by land or inland navigation	Free.							
Imported into any of the British possessions in America; viz. - - -								
Spirits; viz. - - -								
Brandy, geneva, or cordials, and other spirits, except rum, the gallon - - -	0	1	0					
and further, the amount of any duty payable for the time being on spirits the manufacture of the United Kingdom. - - -								
Rum, the gallon - - -		0	0	6				
and further, the amount of any duty payable for the time being on rum of the British possessions in South America or the West Indies. - - -								
N.B. — Rum, although British, if imported from any British possession in which foreign rum is not prohibited, is treated as foreign, unless it had been warehoused, and exported from the warehouse. - - -								
Wine in bottles, the tun - - -		7	7	0				
and further, for every 100l. of the value - - -		7	10	0				
and on the bottles, the dozen - - -		0	1	0				
bottled in and imported from the United Kingdom, for every 100l. of the value - - -		7	10	0				
the bottles - - -	Free.							
Wine not in bottles, for every 100l. of the value imported into the British possessions in North America from Gibraltar or Malta, subject to no higher duty than if imported from the United Kingdom; viz. 1-10th of the duty remitted. - - -		7	10	0				
Coffee, the cwt. - - -		0	5	0				
Cocoa, the cwt. - - -		0	5	0				
Sugar, the cwt. - - -		0	5	0				
Melasses, the cwt. - - -		0	3	0				
and further, the amount of any duty payable for the time being on coffee, cocoa, sugar, and melasses respectively, being the produce of the British possessions in South America or the West Indies. - - -								
Clocks and watches, leather manufactures, linen, musical instruments, wires of all sorts, books and papers, silk manufactures, for every 100l. of the value - - -		30	0	0				
Glass manufactures, soap, refined sugar, sugar candy, tobacco manufactured, cotton manufactures, for every 100l. of the value - - -		20	0	0				

And if any of the goods herein-before mentioned shall be imported through the United Kingdom (having been warehoused therein, and exported from the warehouse, or the duties thereon, if there paid, having been drawn back), one tenth part of the duties herein imposed shall be remitted in respect of such goods. — § 9.

Acts not repealed. — Nothing in this act or in any other passed in the present session of parliament shall extend to repeal or abrogate, or in any way to alter or affect an act (18 Geo. 3. c. 12.), intituled "An Act for removing all Doubts and Apprehensions concerning Taxation by the Parliament of Great Britain in any of the Colonies, Provinces, and Plantations of North America and the West Indies, and for repealing so much of an Act made in the 7th Year of the Reign of his present Majesty as imposes a Duty on Tea imported from Great Britain into any Colony or Plantation in America, as relates thereto;" nor to repeal or in any way alter or affect any act now in force which was passed prior to the last-mentioned act, and by which any duties in any of the British possessions in America were granted and still continue payable to the Crown; nor to repeal or in any way alter or affect an act (31 Geo. 3. c. 31.) intituled "An Act to repeal certain Parts of an Act passed in the 14th Year of his Majesty's Reign, intituled 'An Act for making more effectual Provisions for the Government of the Province of Quebec in North America, and to make further Provisions for the Government of the said Province.'" — § 10.

Duties imposed by prior Acts to be applied to Purposes of those Acts. — The duties imposed by any of the acts herein-before mentioned or referred to, passed prior to the said act (18 Geo. 3. c. 12.) shall be received, accounted for, and applied for the purposes of those acts: provided always, that no greater proportion of the duties imposed by this act, except as herein-before excepted, shall be charged upon any article which is subject also to duty under any of the said acts, or subject also to duty under any colonial law, than the amount, if any, by which the duty charged by this act shall exceed such other duty or duties: provided, that the full amount of the duties mentioned in this act, whether on account of such former acts, or on account of such colonial law, or on account of this act, shall be levied and received under the regulations and powers of this act. — § 11.

Currency, Weights, and Measures. — All sums of money granted or imposed by this act, either as duties, penalties, or forfeitures, in the British possessions in America, are hereby declared to be sterling money of Great Britain, and shall be collected, and paid to the amount of the value which such nominal sums bear in Great Britain; and that such monies may be received and taken at the rate of *5s. 6d.* the ounce in silver; and all duties shall be paid and received in every part of the British possessions in America according to British weights and measures in use on the 6th day of July, 1825; and in all cases where such duties are imposed according to any specific quantity or any specific value, the same shall be deemed to apply in the same proportion to any greater or less quantity or value; and all such duties shall be under the management of the commissioners of the customs. — § 12.

Duties paid by Collector to Treasurer of Colony in which levied. — The produce of the duties so received under this act, except such duties as are payable under any act passed prior to the 18 Geo. 3. as aforesaid, shall be paid by the collector of the customs into the hands of the treasurer or receiver-general of the colony, or other proper officer authorised to receive the same, to be applied to such uses as shall be directed by the local legislatures of such colonies; and that the produce of such duties so received in colonies which have no local legislature may be applied in such manner as shall be directed by the commissioners of his Majesty's treasury. — § 13.

All British Vessels shall be subject to equal Duties, except coasting Vessels.—Whereas in some of his Majesty's possessions abroad, certain duties of tonnage are, by acts of the local legislatures of such possessions, levied upon British vessels, to which duties the like vessels built within such possessions, or owned by persons resident there, are not subject; be it further enacted, that there shall be levied and paid at the several British possessions abroad, upon all vessels built in any such possessions, or owned by any person or persons there resident, other than coasting or droguening vessels employed in coasting or droguening, all such and the like duties of tonnage and shipping dues as are or shall be payable in any such possessions upon the like British vessels built in other parts of his Majesty's dominions, or owned by persons not resident in such possessions.—§ 14.

Drawback on Rum, &c.—There shall be allowed upon the exportation from Newfoundland to Canada of rum or other spirits, the produce of the British possessions in South America or the West Indies, a drawback of the full duties of customs paid upon the importation thereof from any of the said places into Newfoundland, provided proof on oath be made to the satisfaction of the collector and comptroller of the customs at the port whence such rum or other spirits is exported, that the full duties on the importation of such rum or other spirits at the said port had been paid, and that a certificate be produced under the hands and seals of the collector and comptroller of the customs at Quebec, that such rum or other spirits had been duly landed in Canada: provided that no drawback shall be allowed upon any such rum or other spirits unless the same shall be shipped within 1 year from the day of the importation of the same, nor unless such drawback shall be duly claimed within 1 year from the day of such shipment.—§ 15.

Ship and Cargo to be reported on Arrival.—The master of every ship arriving in any of the British possessions in America, or the islands of Guernsey, Jersey, Alderney, or Sark, whether laden or in ballast, shall come directly, and before bulk be broken, to the Custom-house for the port or district where he arrives, and there make a report in writing to the collector or comptroller, or other proper officer, of the arrival and voyage of such ship, stating her name, country, and tonnage, and if British the port of registry, the name and country of the master, the country of the owners, the number of the crew, and how many are of the country of such ship, and whether she be laden or in ballast, and if laden the marks, numbers, and contents of every package and parcel of goods on board, and where the same was laden, and where and to whom consigned, and where any and what goods, if any, had been unladed during the voyage, as far as any of such particulars can be known to him; and the master shall further answer all such questions concerning the ship, and the cargo, and the crew, and the voyage, as shall be demanded of him by such officer; and if any goods be unladed from any ship before such report be made, or if the master fail to make such report, or make an untrue report, or do not truly answer the questions demanded of him, he shall forfeit the sum of 100*l.*; and if any goods be not reported, they shall be forfeited.—§ 16.

Entry outwards of Ship for Cargo.—The master of every ship bound from any British possession in America, or the islands of Guernsey, Jersey, Alderney, or Sark, shall, before any goods be laden therein, deliver to the collector or comptroller, or other proper officer, an entry outwards under his hand of the destination of such ship, stating her name, country, and tonnage, and if British the port of registry, the name and country of the master, the country of the owners, the number of the crew, and how many are of the country of such ship; and if any goods be laden on board any ship before such entry be made, the master of such ship shall forfeit the sum of 50*l.*; and before such ship depart the master shall bring and deliver to the collector or comptroller, or other officer, a content in writing under his hand of the goods laden, and the names of the respective shippers and consignees of the goods, with the marks and numbers of the packages or parcels of the same, and shall make and subscribe a declaration to the truth of such content as far as any of such particulars can be known to him; and the master of every ship bound from any British possession in America, or from the islands of Guernsey, Jersey, Alderney, or Sark, whether in ballast or laden, shall before departure come before the collector or comptroller, or other proper officer, and answer upon oath all such questions concerning the ship, and the cargo, if any, and the crew and the voyage, as shall be demanded of him by such officer; and thereupon the collector and comptroller, or other proper officer, if such ship be laden, shall make out and give to the master a certificate of the clearance of such ship for her intended voyage, containing an account of the total quantities of the several sorts of goods laden therein, or a certificate of her clearance in ballast, as the case may be; and if the ship depart without such clearance, or if the master deliver a false content, or shall not truly answer the questions demanded of him, he shall forfeit the sum of 100*l.*—§ 17.

Goods not stated in Certificate to be Produce of British Possessions to be deemed of Foreign Production.—No goods shall be stated in such certificate of clearance to be the produce of British possessions in America, unless such goods have been expressly stated so to be in the entry outwards of the same; and all goods not expressly stated in such certificate of clearance to be the produce of the British possessions in America shall, at the place of importation in any other such possessions, or in the United Kingdom, be deemed to be of foreign production.—§ 18.

Newfoundland Fishing Certificates in lieu of Clearance.—Whenever any ship shall be cleared out from Newfoundland, or any other part of his Majesty's dominions, for the fisheries on the banks or coasts of Newfoundland or Labrador, or their dependencies, without having on board any article of traffic, (except only the provisions, nets, tackle, and other things usually employed in and about the said fishery,) the master of such ship shall be entitled to demand from the collector or other principal officer of the customs at such port a certificate under his hand that such ship hath been specially cleared out for the Newfoundland fishery; and such certificate shall be in force for the fishing season for the year in which the same may be granted, and no longer; and upon the first arrival in any port in Newfoundland, &c. of any ship having on board such certificate, a report thereof shall be made by the master of such ship to the principal officer of the customs; and all ships having such certificate so reported, and being actually engaged in the said fishery, or in carrying coastwise to be landed or put on board any other ships engaged in the said fishery any fish, oil, salt, provisions, or other necessities for the use and purposes thereof, shall be exempt from all obligation to make an entry at or obtain any clearance from any Custom-house at Newfoundland upon arrival at or departure from any of the ports or harbours of the said colony, &c. during the fishing season for which such certificate may be granted; and previously to obtaining a clearance at the end of such season for any other voyage at any of such ports, the master of such ship shall deliver up the before-mentioned certificate to the officer of the customs: provided always, that in case any such ship shall have on board, during the time the same may be engaged in the said fishery, any goods or merchandises whatsoever other than fish, seals, oil made of fish or seals, salt, provisions, and other things, being the produce of or usually employed in the said fishery, such ship shall forfeit the said fishing certificate, and shall thereupon be subject and liable to the same rules, regulations, &c. as ships in general are subject or liable to.—§ 19.

Entry of Goods to be laden or unladed.—No goods shall be laden, or water-borne to be laden, on board any ship, or unladed from any ship, in any of the British possessions in America, or the islands of Guernsey, Jersey, Alderney, or Sark, until due entry be made of such goods, and warrant granted for the lading or unlading of the same; and no goods shall be so laden or water-borne, or so unladed, except at some place at which an officer of the customs is appointed to attend the lading and unlading of goods, or at some place for which a surferance shall be granted by the collector and comptroller; and no goods shall be so laden or unladed except in the presence or with the permission in writing of the proper officer: provided always, that it shall be lawful for the commissioners of customs to make and appoint such other regulations for the carrying coastwise, or for the removing of any goods for shipment, as shall appear expedient; and that all goods laden, water-borne, or unladed contrary to the regulations of this act, or contrary to any regulations so made, be forfeited.—§ 20.

Particulars of Entry of Goods inwards and outwards.—The person entering any such goods shall deliver to the collector or comptroller, or other proper officer, a bill of the entry thereof, fairly written in words at length, containing the name of the exporter or importer, and of the ship, and of the master, and of the place to or from which bound, and of the place within the port where the goods are to be laden or unladen, and the particulars of the quality and quantity of the goods, and the packages containing the same, and the marks and numbers on the packages, and setting forth whether such goods be the produce of the British possessions in America or not; and such person shall at the same time pay down all duties due upon the goods; and the collector and comptroller, or other proper officer, shall thereupon grant their warrant for the lading or unlading of such goods.—§ 21.

Entry inwards by Bill of Sight.—If the importer of any goods make and subscribe a declaration before the collector or comptroller, or other proper officer, that he cannot, for want of full information, make perfect entry thereof, it shall be lawful for the collector and comptroller to receive an entry by bill of sight for the packages or parcels of such goods by the best description which can be given, and to grant a warrant thereupon, in order that the same may be landed and secured to the satisfaction of the officer of the customs, and at the expense of the importer, and may be seen and examined by such importer in the presence of the proper officers; and within 3 days after the goods shall have been so landed, the importer shall make a perfect entry thereof, and pay down all duties due thereon; and in default of such entry such goods shall be taken to the King's warehouse, and if the importer shall not, within 1 month after such landing, make perfect entry of such goods and pay the duties due thereon, together with charges of removal and warehouse rent, such goods shall be sold for the payment thereof, and the overplus, if any, shall be paid to the proprietor of the goods.—§ 22.

Goods subject to ad Valorem Duty.—In all cases where the duties imposed by this act upon the importation of articles into his Majesty's possessions in America are charged, not according to the weight, tale, gauge, or measure, but according to the value thereof, such value shall be ascertained by the declaration of the importer of such articles, or his known agent, in manner and form following; (that is to say,)

‘I A. B. do hereby declare, that the articles mentioned in the entry, and contained in the packages [here specifying the several packages, and describing the several marks and numbers, as the case may be], are of the value of Witness my hand the day of A. B.

‘The above declaration, signed the day of in the presence of C. D. collector [or other principal officer].’

Which declaration shall be written on the bill of entry of such articles, and shall be subscribed by the importer thereof, or his known agent, in the presence of the collector or other principal officer of the customs at the port of importation: provided, that if upon view and examination of such articles by the proper officer of the customs it shall appear to him that the said articles are not valued according to the true price or value thereof, and according to the true intent and meaning of this act, in such case the importer or his known agent shall be required to declare on oath before the collector or comptroller what is the invoice price of such articles, and that he verily believes such invoice price is the current value of the articles at the place from whence the said articles were imported; and such invoice price, with the addition of 10*l. per centum* thereon, shall be deemed to be the value of the articles in lieu of the value so declared by the importer or his known agent, and upon which the duties imposed by this act shall be charged and paid: provided also, that if it shall appear to the collector and comptroller, or other proper officer, that such articles have been invoiced below the real and true value thereof, at the place from whence the same were imported, or if the invoice price is not known, the articles shall in such case be examined by two competent persons, to be nominated and appointed by the governor or commander-in-chief of the colony, plantation, or island into which the said articles are imported, and such persons shall declare on oath before the collector or comptroller, or other proper officer, what is the true and real value of such articles in such colony, plantation, or island; and the value so declared on the oaths of such persons shall be deemed to be the true and real value of such articles, and upon which the duties imposed by this act shall be charged and paid.—§ 23.

If Importer refuse to pay such Duty, the Goods may be sold.—If the importer of such articles shall refuse to pay the duties hereby imposed thereon, it shall be lawful for the collector or other chief officer of the customs where such articles shall be imported, to take and secure the same, with the casks or other package thereof, and to cause the same to be publicly sold within the space of 20 days at the most after such refusal made, and at such time and place as such officer shall, by 4 or more days' public notice, appoint for that purpose; which articles shall be sold to the best bidder; and the money arising from the sale thereof shall be applied in the first place in payment of the said duties, together with the charges that shall have been occasioned by the said sale, and the overplus, if any, shall be paid to such importer or proprietor, or any other person authorised to receive the same.—§ 24.

If Goods be not entered in 20 Days, the Officer may land and secure them.—Every importer of any goods shall, within 20 days after the arrival of the importing ship, make due entry inwards of such goods, and land the same; and in default of such entry and landing it shall be lawful for the officers of the customs to convey such goods to the king's warehouse; and if the duties due upon such goods be not paid within 3 months after such 20 days shall have expired, together with all charges of removal and warehouse rent, the same shall be sold, and the produce thereof applied first to the payment of freight and charges, next of duties, and the overplus, if any, shall be paid to the proprietor of the goods.—§ 25.

Goods imported from United Kingdom or British Possessions must appear in Cocket, &c.—No goods shall be imported into any British possession as being imported from the United Kingdom, or from any other British possession (if any advantage attach to such distinction), unless such goods appear upon the cockets or other proper documents for the same to have been duly cleared outwards at the port of exportation in the United Kingdom, or in such other British possession, nor unless the ground upon which such advantage be claimed be stated in such cocket or document.—§ 26.

Goods imported from, to be deemed of the Growth of, United Kingdom.—No goods shall, upon importation into any of the British possessions in America, be deemed to be of the growth, production, or manufacture of the United Kingdom, or of any British possession in America, unless imported from the United Kingdom, or from some British possession in America.—§ 27.

Entry not to be valid, if Goods be not properly described in it.—No entry, nor any warrant for the landing of any goods, or for the taking of any goods out of any warehouse, shall be deemed valid, unless the particulars of the goods and packages in such entry correspond with the particulars of the goods and packages in the report of the ship, or in the certificate or other document, where any is required, by which the importation or entry of such goods is authorised, nor unless the goods shall have been properly described in such entry by the denominations and with the characters and circumstances according to which such goods are charged with duty or may be imported; and any goods taken or delivered out of any ship or out of any warehouse by virtue of any entry or warrant not corresponding or agreeing in all such respects, or not properly describing the same, shall be deemed to be goods landed or taken without due entry thereof, and shall be forfeited.—§ 28.

Certificate of Production for Sugar, Coffee, Cocoa, or Spirits.—Before any sugar, coffee, cocoa, or spirits shall be shipped for exportation in any British possession in America or in the island of Mauritius, as being the produce of such possession or of such island, the proprietor of the estate on which such goods were produced, or his known agent, shall make and sign an affidavit in writing before the collector or comptroller at the port of exportation, or before a justice of the peace, or other officer duly authorised

to administer such oath, declaring that such goods are the produce of such estate; and such affidavit shall set forth the name of the estate, and the description and quantity of the goods, and the packages containing the same, with the marks and numbers thereon, and the name of the person to whose charge at the place of shipment they are to be sent; and if any justice or other officer shall subscribe his name to any writing purporting to be such affidavit, unless the person making it shall actually appear before him and be sworn to the truth of the same, such justice of the peace or officer shall forfeit and pay for any such offence the sum of 50*l.*; and the person entering and shipping such goods shall deliver such affidavit to the collector or comptroller, or other proper officer, and shall make and subscribe a declaration before him that the goods which are to be shipped by virtue of such entry are those mentioned in such affidavit; and the master of the ship in which such goods shall be laden shall, before clearance, make and subscribe a declaration before the collector or comptroller that the goods shipped by virtue of such entry are the same as are mentioned and intended in such affidavit, to the best of his knowledge and belief; and thereupon the collector and comptroller, or other proper officer, shall sign and give to the master a certificate of production, stating that proof has been made, in manner required by law, that such goods (describing the same) are the produce of such British possession or of such island, and setting forth in such certificate the name of the exporter and of the exporting ship, and of the master thereof, and the destination of the goods; and if any sugar, coffee, cocoa, or spirits be imported into any British possession in America, as being the produce of some other such possession or of such island, without such certificate of production, the same shall be forfeited. — § 29.

Certificate of Production on Re-exportation from another Colony. — Before any sugar, coffee, cocoa, or spirits shall be shipped for exportation in any British possession in America, as being the produce of some other such possession, the person exporting the same shall in the entry outwards state the place of the production, and refer to the entry inwards and landing of such goods, and shall make and subscribe a declaration before the collector or comptroller to the identity of the same; and thereupon, if such goods shall have been duly imported with a certificate of production within 12 months prior to the shipping for exportation, the collector and comptroller shall sign and give to the master a certificate of production, referring to the certificate of production under which such goods had been so imported, and containing the like particulars, with the date of such importation. — § 30.

Goods brought over Land, or by Inland Navigation. — It shall be lawful to bring or import by land or by inland navigation into any of the British possessions in America from any adjoining foreign country any goods which might be lawfully imported by sea into such possession from such country, and so to bring or import such goods in the vessels, boats, or carriages of such country, as well as in British vessels, boats, or carriages. — § 31.

What Vessels shall be deemed British on the Lakes in America. — No vessel or boat shall be admitted to be a British vessel or boat on any of the inland waters or lakes in America, except such as have been built within the British dominions, and shall be wholly owned by British subjects, and shall not have been repaired at any foreign place to a greater extent than in the proportion of 10*l.* for every ton of such vessel or boat at any one time: provided always, that nothing herein-before contained shall extend to prevent the employment of any vessel or boat as a British vessel or boat on such inland waters or lakes, which shall have wholly belonged to British subjects before the 5th day of July, 1825, and which shall not have been since that day repaired as aforesaid in any foreign place. — § 32.

Goods must be brought to a Place where there is a Custom-house. — It shall not be lawful so to bring or import any goods except into some port or place of entry at which a Custom-house now is or hereafter may be lawfully established: provided also, that it shall be lawful for the governor, lieutenant-governor, or person administering the government of any of the said possessions respectively, by and with the advice of the executive council thereof, from time to time to diminish or increase, by proclamation, the number of ports or places of entry. — § 33.

Duties to be collected in same Manner as on Goods imported by Sea. — The duties imposed by this act shall be ascertained, levied, and recovered upon all goods so brought or imported in the same manner, and by the same means, rules, regulations, penalties, &c. as the duties on the like goods imported by sea; and if any goods shall be brought or imported contrary hereto, or if any goods so brought or imported shall be removed from the station or place appointed for the examination of such goods before all duties payable thereon shall have been paid or satisfied, such goods shall be forfeited, together with the vessel, boat, or carriage, and the horses or other cattle, in or by which such goods shall have been so imported or brought, or so removed. — § 34.

Duties in Canada on American Boats, as in America on British Boats. — The same tonnage duties shall be paid upon all vessels or boats of the United States of America importing any goods into Canada as are or may be payable in the United States of America on British vessels or boats entering the harbours whence such goods have been imported. — § 35.

CONDITIONS WITH RESPECT TO WAREHOUSING IN THE COLONIES.

Ports herein mentioned to be free warehousing Ports. — The several ports herein-after mentioned, (that is to say,) Bridgetown in Barbadoes, Quebec in Canada, Sydney in Cape Breton, Roseau in Dominica, St. George in Grenada, Kingston and Montego Bay in Jamaica, Charlestown in Nevis, Saint John's and Saint Andrew's in New Brunswick, Saint John's in Newfoundland, Nassau in New Providence, Halifax and Pictou in Nova Scotia, Basseterre in Saint Kitt's, Kingston in Saint Vincent, Road Harbour in Tortola, San Joseph in Trinidad, shall be free warehousing ports for all the purposes of this act; and Kingston and Montreal in the Canadas, and Liverpool and Yarmouth in Nova Scotia, shall be warehousing ports for the warehousing of goods brought by land or by inland navigation, or imported in British ships; and it shall be lawful for the several collectors and comptrollers of the said ports respectively, by notice in writing under their hands, to appoint from time to time such warehouses at such ports as shall be approved of by them for the free warehousing and securing of goods, and also in such notice to declare what sorts of goods may be so warehoused, and also by like notice to revoke or alter any such appointment or declaration: provided always, that every such notice shall be transmitted to the governor of the place, and shall be published in such manner as he shall direct. — § 36.

Goods may be warehoused without Payment of Duty. — It shall be lawful for the importer of any such goods into the said ports to warehouse them in the warehouses so appointed, without payment of any duty on the first entry thereof, subject nevertheless to the rules, regulations, &c. herein-after contained. — § 37.

Regulation as to warehousing of Goods on Arrival in Canada. — Upon the arrival of any goods at any frontier port in the Canadas, such goods may be entered with the proper officer of the customs at such port, to be warehoused at some warehousing port in the Canadas, and may be delivered by such officer to be passed on to such warehousing port, under bond, to the satisfaction of such officer, for the due arrival and warehousing of such goods at such port. — § 38.

Storage of Goods in Warehouse. — All goods so warehoused shall be stowed in such parts or divisions of the warehouse and in such manner as the collector and comptroller shall direct; and the warehouse shall be locked and secured in such manner, and shall be opened and visited only at such times, and in the presence of such officers, and under such rules and regulations, as the collector and comptroller shall direct; and all such goods shall, after being landed upon importation, be carried to the warehouse, or shall, after being taken out of the warehouse for exportation, be carried to be shipped, under such rules and regulations as the collector and comptroller shall direct. — § 39.

Bond upon Entry of Goods to be warehoused. — Upon the entry of any goods to be warehoused, the importer of such goods, instead of paying down the duties due thereon, shall give bond with two sufficient

sureties, to be approved of by the collector or comptroller, in treble the duties payable on such goods, with condition for the safe depositing of such goods in the warehouse mentioned in such entry, and for the payment of all duties due upon such goods, or for the exportation thereof, according to the first account taken of such goods upon the landing of the same; and with further condition, that no part thereof shall be taken out of such warehouse until cleared from thence upon due entry and payment of duty, or upon due entry for exportation; and with further condition, that the whole of such goods shall be so cleared from such warehouse, and the duties, upon any deficiency of the quantity according to such first account, shall be paid, within 2 years from the date of the first entry thereof; and if after such bond shall have been given, the goods or any part thereof shall be sold or disposed of, so that the original bond shall be no longer interested in or have any control over the same, it shall be lawful for the collector and comptroller to admit fresh security to be given by the bond of the new proprietor or other person having control over such goods, with his sufficient sureties, and to cancel the bond given by the original bond of such goods, or to exonerate him to the extent of the fresh security so given. — § 40.

Goods not duly warehoused, &c. to be forfeited. — If any goods which have been entered to be warehoused shall not be duly carried and deposited in the warehouse, or shall afterwards be taken out of it without due entry and clearance, or having been entered and cleared for exportation shall not be duly carried and shipped, or shall afterwards be re-landed except with permission of the customs, such goods shall be forfeited. — § 41.

Account of Goods to be taken on landing. — Upon the entry and landing of any goods to be warehoused, the proper officer shall take a particular account of the same, and shall mark the contents on each package, and shall enter the same in a book to be kept for that purpose; and no goods which have been so warehoused shall be taken or delivered from the warehouse except upon due entry, and under care of the proper officers for exportation, or upon due entry and payment of duty for home use; and whenever the whole of the goods warehoused under any entry shall be cleared from the warehouse, or whenever further time shall be granted for any such goods to remain warehoused, an account shall be made out of the quantity upon which the duties have been paid, and of the quantity exported, and of the quantity (to be then ascertained) of the goods still remaining in the warehouse, as the case may be, deducting from the whole the quantity contained in any whole packages (if any) which may have been abandoned for the duties; and if upon such account there shall in either case appear to be any deficiency of the original quantity, the duty payable upon the amount of such deficiency shall then be paid. — § 42.

Samples may be taken. — It shall be lawful for the collector and comptroller, under such regulations as they shall see fit, to permit moderate samples to be taken of any goods so warehoused, without entry, and without payment of duty, except as the same shall eventually become payable, as on a deficiency of the original quantity. — § 43.

Goods may be sorted and repacked. — It shall be lawful for the collector and comptroller, under such regulations as they shall see fit, to permit the proprietor or other person having control over any warehoused goods to sort, separate, and pack and repack any such goods, and to make such lawful alterations therein, or arrangements and assortments thereof, as may be necessary for the preservation of such goods, or in order to the sale, shipment, or legal disposal of the same; and also to permit any parts of such goods so separated to be destroyed, but without prejudice to the claim for duty upon the whole original quantity of such goods: provided always, that it shall be lawful for any person to abandon any whole packages to the officers of the customs for the duties, without being liable to any duty upon the same. — § 44.

Goods warehoused may be delivered for Removal without Payment of Duty. — Goods warehoused at any warehousing port in any of the British possessions in America, being first duly entered, may be delivered, under the authority of the proper officer of the customs, without payment of duty, except for any deficiency thereof, for the purpose of removal to another warehousing port in the same possession, under bond, to the satisfaction of such officer, for the due arrival and rewarehousing of such goods at such other port. — § 45.

All Goods to be cleared within 2 Years, or sold. — All goods which have been so warehoused or rewarehoused shall be duly cleared, either for exportation or for home consumption, within 2 years from the day of first entry for warehousing; and if any such goods be not so cleared, it shall be lawful for the collector and comptroller to cause the same to be sold, and the produce shall be applied, first to the payment of the duties, next of warehouse rent and other charges, and the overplus (if any) shall be paid to the proprietor: provided always, that it shall be lawful for the collector and comptroller to grant further time for any such goods to remain warehoused, if they shall see fit. — § 46.

Bond on Entry for Exportation. — Upon the entry outwards of any goods to be exported from the warehouse, the person entering the same shall give security by bond in treble the duties of importation on such goods, with two sufficient sureties, to be approved by the collector or comptroller, that the same shall be landed at the place for which they are entered outwards, or be otherwise accounted for. — § 47.

Power to appoint other Ports. — It shall be lawful for his Majesty, by order in council, from time to time to appoint any port in his Majesty's possessions in America to be a free warehousing port for all or any of the purposes of this act; and every such port so appointed by his Majesty shall be, for all the purposes expressed in such order, a free warehousing port under this act, as if appointed by the same. — § 48.

Goods from Mauritius liable to same Duties and Regulations as West India Goods. — § 49. — (See Port LOUIS.)

Cape of Hope within Limits of the Company's Charter. — In all trade with the British possessions in America, the Cape of Good Hope, and the territories and dependencies thereof, shall be deemed to be within the limits of the East India Company's charter. — § 50.

DUTCH PROPRIETORS, &c.

Dutch Proprietors in Demerara, Essequibo, and Berbice, may supply their Estates from Holland. — It shall be lawful for any of the subjects of the King of the Netherlands, being Dutch proprietors in the colonies of Demerara, Essequibo, and Berbice, to import in Dutch ships from the Netherlands into the said colonies all the usual articles of supply for their estates therein, and also wine imported for the purposes of medicine only, and which shall be liable to a duty of 10s. per ton, and no more; and in case seizure be made of any articles so imported, upon the ground that they are not such supplies, or are for the purpose of trade, the proof to the contrary shall lie on the Dutch proprietor importing the same, and not on the seizing officer: provided always, that if sufficient security by bond be given in court to abide the decision of the commissioners of customs upon such seizure, the goods so seized shall be admitted to entry and released. — § 51.

Dutch Proprietors may not export to United Kingdom. — It shall not be lawful for such Dutch proprietors to export the produce of their estates to the United Kingdom, or to any of his Majesty's sugar colonies in America, except under the conditions herein-after provided. — § 52.

What Persons shall be deemed Dutch Proprietors. — All subjects of his Majesty the King of the Netherlands resident in his said Majesty's European dominions, who were at the date of the convention between his Majesty George III. and the King of the Netherlands, dated the 12th day of August, 1815, proprietors of estates in the said colonies, and all subjects of his said Majesty who may hereafter become possessed of estates then belonging to Dutch proprietors therein, and all such proprietors as being then resident in the said colonies, and being natives of his said Majesty's dominions in the Netherlands, may have declared, within 3 months after the publication of the aforesaid convention in the said colonies, that they wish to continue to be considered as such, and all subjects of his said Majesty the King of the Netherlands who may be the holders of mortgages of estates in the said colonies made prior to the date of the convention, and who may under their mortgage deeds have the right of exporting from the said colonies to the

Netherlands the produce of such estates, shall be deemed Dutch proprietors under the provisions of this act: provided, that where both Dutch and British subjects have mortgages upon the same property in the said colonies, the produce to be assigned to the different mortgagees shall be in proportion to the debts respectively due to them. — § 53.

Persons not wishing to be considered Dutch Proprietors to sign a Declaration to that Effect. — Whereas it is expedient to permit any of such persons, at their option, to relinquish such character of Dutch proprietor; be it therefore enacted, that if any such person shall make and sign a declaration in writing, attested by two credible witnesses, setting forth that he is desirous and has elected not to be deemed to be a Dutch proprietor within the meaning of the said act in respect of any such estate or mortgage to be mentioned and named in such declaration, and shall cause such declaration to be delivered to the commissioners of his Majesty's customs, such person shall thenceforth be no longer deemed a Dutch proprietor within the meaning of the said act in respect of the estate or mortgage so mentioned in such declaration as aforesaid, and such declaration shall have effect in respect of any goods the produce of any such estate of which such person so far as relates to those goods was a Dutch proprietor, although such goods may have been exported from the colony before the delivering of such declaration as aforesaid. — § 54.

No Ship to sail from Jamaica to St. Domingo, or from St. Domingo to Jamaica. — No British merchant ship or vessel shall sail from Jamaica to St. Domingo, nor from St. Domingo to Jamaica, under the penalty of forfeiture of such ship or vessel, together with her cargo; and no foreign ship or vessel which shall have come from, or shall in the course of her voyage have touched at St. Domingo, shall come into any port or harbour in the island of Jamaica; and if any such ship or vessel, having come into any such port or harbour, shall continue there for 48 hours after notice shall have been given by the officer of the customs to depart, such ship or vessel shall be forfeited; and if any person shall be landed in Jamaica from any ship or vessel which shall have come from or touched at St. Domingo, except in case of urgent necessity, or unless licence shall have been given by the governor of Jamaica to land such person, such ship shall be forfeited, together with her cargo. — § 55.

Colonial Laws repugnant to any Act of Parliament to be null and void. — All laws, by-laws, usages, or customs at this time or which hereafter shall be in practice, or pretended to be in practice, in any of the British possessions in America, in anywise repugnant to this act, or to any other act of parliament, so far as such act relates to the said possessions, shall be null and void to all intents and purposes. — § 56.

Exemption from Duties to extend only to Duties by Act of Parliament. — Provided always, that no exemption from duty in any of the British possessions abroad, contained in any act of parliament, extends to any duty not imposed by act of parliament, unless and so far only as any duty not so imposed is expressly mentioned in such exemption. — § 57.

Officers may board Ships hovering on the Coasts. — It shall be lawful for the officers of customs to go on board any ship in any British possession in America, and to rummage and search all parts of such ship for prohibited and uncustomed goods, and also to go on board any ship hovering within 1 league of the coasts thereof, and in either case freely to stay on board such ship so long as she shall remain in such port or within such distance; and if any such ship be bound elsewhere, and shall continue so hovering for the space of 24 hours after the master shall have been required to depart, it shall be lawful for the officer of the customs to bring such ship into port, and to examine her cargo, and to examine the master upon oath touching the cargo and voyage; and if there be any goods on board prohibited to be imported, such ship and cargo shall be forfeited; and if the master shall not truly answer the questions demanded of him, he shall forfeit 100*l.* — § 58.

Forfeiture of Vessels, Carriages, &c. removing Goods liable to Forfeiture. — All vessels, boats, carriages, and cattle made use of in the removal of any goods liable to forfeiture under this act shall be forfeited, and every person who shall assist or be otherwise concerned in the unshipping, landing, or removal, harbouring, &c. of such goods, or into whose possession the same shall knowingly come, shall forfeit the treble value thereof, or the penalty of 100*l.*, at the election of the officers of the customs. — § 59.

Goods, Vessels, &c. liable to Forfeiture may be seized by Officers. — All goods, ships, vessels, boats, carriages, and cattle, liable to forfeiture under this act, may be seized and secured by any officer of the customs or navy, or by any person employed for that purpose with the concurrence of the commissioners of his Majesty's customs; and every person who shall in any way hinder or obstruct such officers or persons employed as aforesaid, or any person aiding him, shall for every such offence forfeit the sum of 200*l.* — § 60.

Writ of Assistance to search for and seize Goods liable to Forfeiture. — Under authority of a writ of assistance granted by the supreme court of justice or court of vice admiralty having jurisdiction in the place, it shall be lawful for any officer of the customs, taking with him a peace officer, to enter any building or other place in the daytime, and to search for, seize, and secure any goods liable to forfeiture under this act, and, in case of necessity, to break open any doors and any chests or other packages for that purpose; and such writ of assistance, when issued, shall be deemed to be in force during the whole of the reign in which the same shall have been granted, and for 12 months from the conclusion of such reign. — § 61.

Obstruction of Officers by Force. — If any person shall by force or violence assault, molest, hinder, or obstruct any officer of the customs or navy, or other person employed as aforesaid, or any person acting in his aid, such person upon conviction shall be adjudged a felon, and punished at the discretion of the court. — § 62.

Goods seized to be secured at the next Custom-house, and sold by Auction. — All things seized as liable to forfeiture under this act, or under any act made for the prevention of smuggling, or relating to the customs, or to trade or navigation, shall be delivered to the collector and comptroller of the customs next to the place where the same were seized; and after condemnation they shall cause the same to be sold by public auction to the best bidder: provided always, that it shall be lawful for the commissioners of the customs to direct in what manner the produce of such sale shall be applied, or, in lieu of such sale, to direct what things shall be destroyed, or be reserved for the public service. — § 63.

The next 17 clauses relate to the mode of proceeding in actions as to seizures before the courts, the application and recovery of penalties, &c. It seems unnecessary to insert these in this place.

The King may regulate the Trade of certain Colonies. — It shall be lawful for his Majesty, by any order or orders in council to be issued from time to time, to give such directions and make such regulations touching the trade and commerce to and from any British possessions on or near the continent of Europe, or within the Mediterranean Sea, or in Africa, or within the limits of the East India Company's charter (excepting the possessions of the said Company), as to his Majesty in council shall appear expedient; and if any goods shall be imported or exported in any manner contrary to any such order, the same shall be forfeited, together with the ship importing or exporting the same. — § 81.

East India Company may carry Goods from India to Colonies. — It shall be lawful for the East India Company, during the continuance of their exclusive privileges of trade, to export from any place within the limits of their charter any goods for the purpose of being carried to some of his Majesty's possessions in America, and so to carry and to import the same into any of such possessions, and also to carry return cargoes from such possessions to any place within the limits of their charter, or to the United Kingdom; and it shall be lawful for any of his Majesty's subjects, with the licence or under the authority of the said Company, to lade in and export from any of the dominions of the Emperor of China any goods, and to lade in and export from any place within the limits of the said Company's charter any tea, for the purpose of being carried to some of his Majesty's possessions in America, and also so to carry and to import the same into any of such possessions. — § 82.

Certificate of Production of East India Sugar. — It shall be lawful for any shipper of sugar the produce of some British possession within the limits of the East India Company's charter, to be exported from such possession, to go before the collector, comptroller, &c. of the customs at such place, or, if there be none such, to go before the principal officer of such place, or the judge or commercial resident, and make an affidavit that such sugar was really and *bona fide* the produce of such British possession, to the best of his knowledge and belief; and such officer, &c. is to grant a certificate thereof, setting forth the name of the ship in which the sugar is to be exported, and her destination. — § 83.

Ships built prior to the 1st of January, 1816, deemed British Ships within certain Limits. — All ships built within the limits of the East India Company's charter prior to the 1st day of January, 1816, and which were then, and have continued since, to be solely the property of his Majesty's subjects, shall be deemed to be British ships for all the purposes of trade within the said limits, including the Cape of Good Hope. — § 84.

Certificate of Production of Cape Wine. — It shall be lawful for the shipper of wine the produce of the Cape of Good Hope, or of its dependencies, which is to be exported from thence, to go before the chief officer of the customs, and make an affidavit that such wine was really and *bona fide* the produce of the Cape or its dependencies; and such officer is required to administer such affidavit, and to grant a certificate thereof, stating the name of the ship in which the wine is exported, and her destination. — § 85.

Certificate of Production of Goods in Guernsey, &c. — It shall be lawful for any person who is about to export from Guernsey, Jersey, Alderney, or Sark, to the United Kingdom, or any British possession in America, any goods the growth or produce of any of those islands, or any goods manufactured from materials the growth or produce thereof, or of the United Kingdom, to go before a magistrate of the island from which the goods are to be exported, and sign a declaration that such goods are of such growth, produce, or manufacture, and such magistrate shall administer and sign such declaration; and thereupon the governor, lieutenant-governor, &c. of the island shall, upon the delivery to him of such declaration, grant a certificate under his hand of the proof contained in such declaration, stating the ship by, and the port in the United Kingdom, or in such possession, to, which the goods are to be exported; and such certificate shall be produced at such ports, in proof that the goods mentioned therein are of the growth, produce, &c. of such islands. — § 86.

The next section relates to the importation of tea into Guernsey, &c. during the exclusive trading privileges enjoyed by the East India Company.

Guernsey, &c. Tonnage of Ships and Size of Packages for Spirits. — No brandy, geneva, or other spirits (except rum of the British plantations), shall be imported into, or exported from, the islands of Jersey, Guernsey, Alderney, or Sark, or removed from any one to any other of the said islands, or coastwise from any one part to any other part of either of the said islands, or be shipped to be so removed or carried, or be waterborne for the purpose of being so shipped in any ship, vessel, or boat of less burden than 100 tons (except when imported from the United Kingdom in ships of the burden of 70 tons at least), nor in any cask or package of less size or content than 40 gallons, (except when in bottles, and carried in a square-rigged ship,) nor any tobacco or snuff in any ship, vessel, or boat of less burden than 100 tons (except when imported from the United Kingdom in ships of the burden of 70 tons at least), nor in any cask or package containing less than 450 lbs. weight, (save and except any such spirits or loose tobacco as shall be for the use of the seamen belonging to and on board any such ship, vessel, or boat, not exceeding 2 gallons of the former, and 5 lbs. weight of the latter, for each seaman, and also except such manufactured tobacco or snuff as shall have been duly exported as merchandise from Great Britain or Ireland,) on pain of forfeiture of all such foreign brandy, geneva, or other spirits, tobacco or snuff respectively, together with the casks or packages containing the same, and also of every such ship, vessel, or boat, together with all her guns, furniture, &c. — § 88.

Not to extend to Vessels of 10 Tons supplying Island of Sark, having Licence so to do. — Nothing herein contained shall extend, or be construed to extend, to any boat not exceeding the burden of 10 tons, for having on board at any one time any foreign spirits of the quantity of 10 gallons or under, in casks or packages of less size or content than 40 gallons, or any tobacco, snuff, or tea, not exceeding 50 lbs. weight of each, for the supply of the said island of Sark, such boat having a licence from the officer of customs at either of the islands of Guernsey or Jersey, for the purpose of being employed in carrying commodities for the supply of the said island of Sark: provided that every such boat having on board at any one time any greater quantity of spirits than 10 gallons, or any greater quantity of tobacco or snuff than 50 lbs. weight of each of the said articles, unless such greater quantity of spirits, tobacco, or snuff shall be in casks or packages of the size, content, or weight herein-before required, or having on board at any one time any greater quantity of tea than 50 lbs. weight, shall be forfeited. — § 89.

Penalty on Persons found on board Vessels liable to Forfeiture within 1 League of Guernsey, &c. — Every person found or discovered to have been on board any vessel or boat liable to forfeiture, for being found within 1 league of the islands of Guernsey, Jersey, Alderney, or Sark, having on board or in any manner attached or affixed thereto, or conveying or having conveyed, in any manner, such goods or other things as subject such vessel or boat to forfeiture, or who shall be found or discovered to have been on board any vessel or boat from which any part of the cargo shall have been thrown overboard during chase, or saved or destroyed, shall forfeit the sum of 100l. — § 90.

British Coals not to be re-exported from British Possessions without Duty. — It shall not be lawful to re-export from any of his Majesty's possessions abroad to any foreign place any coals the produce of the United Kingdom, except upon payment of the duty to which such coals would be liable upon exportation from the United Kingdom to such foreign place; and no such coals shall be shipped at any of such possessions, to be exported to any British place, until the exporter or the master of the exporting vessel shall have given bond, with one sufficient surety, in double the value of the coals, that such coals shall not be landed at any foreign place. — § 91.

Penalty for using Documents counterfeited or falsified. — If any person shall, in any of his Majesty's possessions abroad, counterfeit or falsify, or wilfully use when counterfeited or falsified, any entry, warrant, cocket, &c. for the unlading, lading, entering, reporting, or clearing any ship or vessel, or for the landing, shipping, or removing of any goods, stores, baggage, or article whatever, or shall by any false statement procure any writing or document to be made for any such purposes, or shall falsely make any oath or affirmation required by any act for regulating the trade of the British possessions abroad, or shall forge or counterfeit a certificate of the said oath or affirmation, or shall knowingly publish such certificate, he shall for every such offence forfeit the sum of 200l. — § 92.

The American government having declined complying with those conditions of reciprocity under which the trade between the United States and the British colonies was to be opened by the act 6 Geo. 4. c. 114., it was directed by an order in council, dated the 27th of July, 1826, that a duty of 4s. 3d. per ton should be charged upon all American vessels entering his Majesty's possessions in the West Indies, as well as an addition of 10 per cent. upon the duties imposed by the above-mentioned act on all and each of the articles named in it, when imported into the West Indies in American ships.

In the course of 1830, however, the negotiations that had been entered into with the United States relative to this subject were happily terminated by the Americans agreeing to the conditions of reciprocity above mentioned; so that the discriminating duties

imposed upon the ships and goods under authority of the above-mentioned order in council are wholly repealed.

Subjoined is the circular letter of the American government, and an extract from the British order in council, dated the 5th of November, 1830, relative to this new arrangement.

Circular to the Collectors of Customs.

Treasury Department, Oct. 6, 1830.

SIR, — You will perceive by the proclamation of the president herewith transmitted, that from and after the date thereof, the act entitled “An Act concerning Navigation,” passed on the 13th of April, 1818; an act supplementary therein, passed the 15th of May, 1820; and an act entitled “An Act to regulate the commercial Intercourse between the United States and certain British Ports,” passed on the 1st of March, 1823, are absolutely repealed; and the ports of the United States are open to British vessels and their cargoes, coming from the British colonial possessions in the West Indies, on the continent of South America, the Bahama Islands, the Caicos, and the Bermuda or Somer Islands; also from the islands, provinces, or colonies of Great Britain on or near the North American continent, and north or east of the United States. By virtue of the authority of this proclamation, and in conformity with the arrangement made between the United States and Great Britain, and under the sanction of the president, you are instructed to admit to entry such vessels being laden with the productions of Great Britain or her said colonies, subject to the same duties of tonnage and impost, and other charges, as are levied on the vessels of the United States, or their cargoes arriving from the said British colonies: you will also grant clearances to British vessels for the several ports of the aforesaid colonial possessions of Great Britain, such vessels being laden with such articles as may be exported from the United States in vessels of the United States; and British vessels coming from the said colonial possessions may also be cleared for foreign ports and places other than those in the said British colonial possessions, being laden with such articles as may be exported from the United States in vessels of the United States. I am, &c.

(Signed) S. D. INGHAM, Secretary to the Treasury.

Extract from the British Order in Council, dated the 5th of November, 1830, relative to the Trade between the United States and the British West Indies.

“Whereas it hath been made to appear to his Majesty in council, that the restrictions heretofore imposed by the laws of the United States upon British vessels navigated between the said States and his Majesty's possessions in the West Indies and America, have been repealed; and that the discriminating duties of tonnage and of customs heretofore imposed by the laws of the said United States upon British vessels and their cargoes entering the ports of the said States from his Majesty's said possessions, have also been repealed, and that the ports of the United States are now open to British vessels and their cargoes coming from his Majesty's possessions aforesaid. His Majesty doth, therefore, with the advice of his privy council, and in pursuance and exercise of the powers so vested in him by the act passed in the sixth year of the reign of his said late Majesty, or by any other act or acts of parliament, declare that the said recited orders in council of the 21st of July, 1823, and of the 27th of July, 1826, and the said order in council of the 16th of July, 1827 (so far as such last-mentioned order relates to the said United States), shall be, and the same are hereby respectively revoked.

“And his Majesty doth further, by the advice aforesaid, and in pursuance of the powers aforesaid, declare that the ships of and belonging to the said United States of America may import from the United States aforesaid into the British possessions abroad, goods the produce of those States, and may export goods from the British possessions abroad, to be carried to any country whatever.”

Connection of the Planter and Home Merchant. Mode of transacting Business in England. — The mode of transacting West India business is as follows: — A sugar planter forms a connection with a mercantile house in London, Bristol, Liverpool, or Glasgow; stipulates for an advance of money on their part; grants them a mortgage on his estate; and binds himself to send them annually his crop, allowing them the full rate of mercantile commissions. These commissions are $2\frac{1}{2}$ per cent. on the amount of sugar sold, and of plantation stores sent out; along with $\frac{1}{2}$ per cent. on all insurances effected. During the war, when prices were high, the amount of those commissions was large; but, like other high charges, the result has, in nine cases in ten, been to the injury of those who received them: they led the merchants to undertake too much, and to make too large advances to the planters, for the sake of obtaining their business. At that time it was usual to allow a permanent loan at the rate of 3,000*l.* for the assured consignment of 100 hogsheads of sugar; but that ratio was very often exceeded by the planter, the 3,000*l.* becoming 4,000*l.*, 5,000*l.*, 6,000*l.*, and, in very many cases, still more, in consequence of unforeseen wants and too sanguine calculations on his part.

Persons resident in the West Indies are almost always bare of capital, and for obvious reasons. A climate of such extreme heat, and a state of society possessing so few attractions to persons of education, offer no inducements to men of substance in Europe to go thither. Those who do go, must trust to their personal exertion and the support of others; and when, after a continued residence in the West Indies, they have made some progress in acquiring a competency, and have become accustomed to the climate, they hardly ever consider themselves as settled there for life; their wish and hope is to carry their acquisitions so far as to be enabled to pass the remainder of their days comfortably at home. The readiest means, in the view of the planter, of accomplishing this, is the extension of his undertakings; which he can do only by borrowing money. Hence a continued demand on his mercantile correspondents at home for fresh advances: the consuming effect of heavy commissions, and of the interest on borrowed money, is, or rather was, overlooked in his ardent speculations. But when prices unfortunately fall, he finds himself 10,000*l.* or 20,000*l.* in debt, with a reduced income. The merchants at home become equally embarrassed, because the case of one is the case of three fourths of their correspondents; and the capital of the merchants, large as it may be, is absorbed and placed beyond their control. The mortgages they hold

are of value only in an ultimate sense: to foreclose them, and to take possession of the estates, is, in general, a very hazardous course.

Such has been for a number of years the state of our West India trade. Perhaps it is impossible to point out any means of effectual relief: our planters must not build expectations on such doubtful, or rather improbable, events as the stoppage of distillation from malt, or an insurrection of the negroes in rival countries, such as Cuba or Brazil. Of a bounty on exportation it is idle to speak: so that their only rational and substantial ground of hope seems to be in a further reduction of the duties on sugar, coffee, and rum; and an abolition of the duties on imports, and of the restrictions laid on their trade with America and other countries.

The sale of West India articles takes place through the medium of produce brokers, who in London reside chiefly in Mincing Lane and Tower Street. Samples of sugar and rum are on show in their respective sale rooms during four days of the week, viz. Tuesday, Wednesday, Thursday, and Friday, from 11 to 1 o'clock; during which time the sugar refiners, wholesale grocers, and other dealers in produce, call in, observe the state of the market, and buy what they require. The term of credit is short; only 1 month for coffee and rum, and 2 months for sugar. Coffee is generally sold by public auction, sugar and rum by private contract. The broker's commission is usually $\frac{1}{2}$ per cent. on the amount; but in the case of coffee, as they guarantee the buyers, their charge amounts to 1 per cent. The brokers have no correspondence or connection with the planters; they are employed by the merchants; and their sales, though for large amounts, being very simple, a brokerage house of consequence generally does the business of a number of merchants. Neither merchant nor broker see, or are in the least under the necessity of seeing, the bulky packages containing the different articles of produce of which they effect the sales: all is done by sample; the packages remaining in the bonded warehouse from the time of landing till they are sold; after which they pass to the premises of the refiner, wholesale grocer, or whoever may be the purchaser.

The allowances made to the buyer in respect of weight, consist, first of the tare, which is the exact weight of the cask; and, in the second place, of a fixed allowance of 5 lbs. per cask in the case of coffee, called trett, and of 2 lbs. per cask on sugar, under the name of draft. — (See *Account Sales* of both, in pp. 150, 151.)

The shipping of stores from England to the plantations is also a very simple transaction. West India merchants in London, Liverpool, or Bristol, receive from the planters, in the autumn of each year, a list of the articles required for the respective estates: these lists they divide, arrange, and distribute among different wholesale dealers in the course of September and October, with instructions to get them ready to ship in a few weeks. November and December are the chief months for the despatch of outward-bound West Indians, as the plantation stores ought, by rights, to arrive about the end of December, or in the course of January. That is a season of activity, and generally of health, in the West Indies; the comparatively cool months of November and December having cleared the air, and the produce of the fields having become ripe and ready to carry. Crop time lasts from January to the end of July, after which the heavy rains put a stop to field work in the islands. Demerara, being so near the line, experiences less difference in the seasons, and it is customary there to continue making sugar all the year round.

The arrivals of West Indians in England with homeward cargoes begin in April and continue till October; after which, with the exception of occasional vessels from Demerara and Berbice, they cease till the succeeding April. This corresponds with the time of carrying and loading the crops: for it would be quite unadvisable, on the score of health, as well as of the interruptions to work from the heavy rains, to attempt loading vessels in the sugar islands during the autumnal months.

The unloading of West Indians in London usually takes place at the West India docks; and did so uniformly from the autumn of 1802, when the docks were first opened, till August, 1823, when the dock monopoly expired. The delays in discharging, occasionally complained of during the war, arose from two causes; from the vessels arriving in fleets (in consequence of sailing with convoy), and from the imperfections inseparable from a new establishment. The latter have been long remedied; and as to the former, though at particular seasons, and after a change of wind, the vessels still come close on each other, the crowding in the docks is by no means to be compared to that arising from the arrival of a convoy. Cargoes are discharged very speedily, the time seldom exceeding 3 days. The dock dues have also been materially reduced since the peace: and the whole exhibits a striking example of the advantage attendant on transacting a mass of business on one spot; an advantage which can be enjoyed only in great sea-ports, such as London, Liverpool, or Amsterdam. — (See Docks.)

The rates of freight during the war were, on sugar from 7s. to 8s. per cwt., and on coffee from 10s. to 11s.; whereas they now amount, the former to 4s. and 4s. 6d., and

the latter to 6s. The ship owners complain that these freights leave them very little profit; but in consequence of the speed with which vessels may now be unloaded and cleared at London, it is probable that the practice of making *two* voyages in the season will become general.

Disposal of Land in the Colonies. — The chief cause of the rapid advancement of all colonies placed in rude and thinly peopled countries, has been the facility with which they have obtained supplies of fertile and unoccupied land. Were the inhabitants of a colony so situated, that instead of resorting to new land to obtain increased supplies of food, they were obliged to improve the land already in cultivation, their progress would be comparatively slow, and they would approach to the condition of an old country; and the greater the concentration of the inhabitants, the nearer, of course, would be their approach to that state. On the other hand, several inconveniences result from allowing the colonists to spread themselves at pleasure over unoccupied districts. The inhabitants become too much dispersed to be able to lend efficient assistance to each other; a large extent of roads is necessary, and their construction is a task too great for so thin a population. But the greatest injury that can be done to a colony is the making of gratuitous grants of large tracts of land to corporations or individuals, without laying upon them any obligation as to their occupation, or obliging them to contribute their share of the expenses necessary on account of public improvements. Wherever such an unwise policy has been pursued, as in Lower Canada for example, the consequences have been most injurious. The occurrence of the unoccupied districts obliges the settlers to establish themselves at inconvenient distances from each other; it prevents, by the want of roads, their easy communication; and retards, in a degree not easy to be imagined, the advancement of the district. The inconveniences resulting from these grants are, indeed, obvious. They have been loudly complained of by the colonists, and are now almost universally admitted.

It is not difficult to discover the *principle* of the measures that ought to be adopted with respect to the disposal of unoccupied colonial land. They should be so contrived as to prevent too great a diffusion of the colonists, without, however, occasioning their too great concentration. And it is plain, that these advantages may be realised by selling all lands at a moderate price, or by imposing upon them a moderate quit-rent. If the price or quit-rent were very high, it would, of course, occasion too great a concentration, and be an insuperable obstacle to the rapid progress of the colony; while, if it were too low, it would not obviate the inconvenience of too great dispersion. The fixing of the price at which land should be sold is, therefore, the only really difficult point to be decided upon. The Americans sell their public lands at 2 dollars an acre; and this is, perhaps, all things considered, as proper a sum as could be selected.

Until very recently we did not follow any fixed plan in the disposal of colonial lands, which have in many instances been bestowed in the most improvident manner. But a different system has been adopted, and lands in the colonies are no longer obtainable except by purchase. We, however, are not without apprehensions that considerable inconvenience will result from the proposed plan of selling land by *auction*. It is easy, no doubt, to fix a minimum upset price; but the market price must entirely depend on the *quantity put up for sale*, compared with the number and means of the buyers. And, as the regulation of this quantity must necessarily be left to the local authorities, they will, in fact, have the power of fixing the price. A system of this sort can hardly fail of leading to very great abuses; and will give rise to perpetual complaints, even when they are not deserved, of partiality and preference. The best way, as it appears to us, would be to order competent persons to fix certain prices upon all the lands to be located, according to the various circumstances for and against them; and to grant specified portions of such lands to all who claimed them, according to the amount of capital they proposed to employ in their cultivation. We do not, however, think that the maximum price ought in any case to exceed 12s. or 15s. an acre: a price of this magnitude would secure a sufficient degree of concentration, without carrying the principle so far as to make it injurious.*

Disposal of Land in Canada. — The following advertisement, dated at the office of the Commissioner of Crown Lands, York, Upper Canada, 27th of May, 1833, explains the terms on which lands are in future to be granted in that province: —

In conformity to instructions recently received from his Majesty's secretary of state for the colonies, the following arrangements for disposing of the waste lands of the crown in Upper Canada, are made known for the information of emigrants and others.

Except in the case of U. E. Loyalists, and other persons entitled by the existing regulations of the government to free grants, no person can obtain any of the waste lands of the crown otherwise than by purchasing at the public sales, made from time to time under the direction of the commissioner of crown lands.

* The injurious consequences resulting from the late system of granting lands in the colonies have been very forcibly pointed out by Mr. Gouger, Mr. Tennant, and others; but the *degree* of concentration they recommend would be ten times more injurious.

These sales will be made on the 1st and 3d Tuesday of each month, and will either be continued through the following day, or not, as circumstances may appear to the agent to require.

Besides these general periodical sales, there may be occasional sales by auction in other districts, of such town lots, or other lots of land, as may remain to be disposed of; and of these sales ample notice will be given.

The conditions of every sale by public auction will be as follows: — One fourth of the purchase money to be paid down; and the remainder in 3 equal annual instalments, with interest at 6 per cent. on each instalment, payable with the instalment.

The lands will be put up at an upset price, of which notice will be given at the time of sale, and in the previous advertisements which will be published of the lands intended to be put up at each sale: and in case no offer shall be made at the upset price, the land will be reserved for future sale, in a similar manner, by auction.

A patent for the lands will be issued free of charge, upon the payment in full of the purchase money and interest.

The commissioner for crown lands, acting also as agent for the sale of clergy reserves, requests it to be noticed, that such clergy reserves as have not been hitherto occupied by authority, or leased by the government, will be disposed of, by public auction only, either at the periodical sales of crown lands, or at occasional sales, to be duly advertised, and that the terms of payment for clergy reserves will continue to be as follows: — 10 per cent. to be paid at the time of sale, and the remainder in 9 annual instalments of 10 per cent. each, with interest on each instalment, to be paid with the instalment.

Such clergy reserves as have been leased, or occupied by the authority of the government, must be applied for by letter to the commissioner of crown lands, and when disposed of, will be sold by private sale on the same terms of payment as those disposed of by public auction.

Terms upon which the Crown Lands will be disposed of in New South Wales and Van Diemen's Land.

It has been determined by his Majesty's government that no land shall, in future, be disposed of in New South Wales or Van Diemen's Land otherwise than by public sale, and it has therefore been deemed expedient to prepare for the information of settlers the following summary of the rules which it has been thought fit to lay down for regulating the sales of land in those colonies: —

1. A division of the whole territory into counties, hundreds, and parishes, is in progress. When that division shall be completed, each parish will comprise an area of about 25 square miles.

2. All the lands in the colony, not hitherto granted, and not appropriated for public purposes, will be put up to sale. The price will of course depend upon the quality of the land, and its local situation; but no land will be sold below the rate of 5s. per acre.

3. All persons proposing to purchase lands not advertised for sale, must transmit a written application to the governor, in a certain prescribed form, which will be delivered at the Surveyor General's Office to all persons applying, on payment of the requisite fee of 2s. 6d.

4. Those persons who are desirous of purchasing, will be allowed to select, within certain defined limits, such portions of land as they may wish to acquire in that manner. These portions of land will be advertised for sale for 3 calendar months, and will then be sold to the highest bidder, provided that such bidding shall at least amount to the price fixed by Article 2.

5. A deposit of 10 per cent. upon the whole value of the purchase must be paid down at the time of sale, and the remainder must be paid within 1 calendar month from the day of sale, previous to which the purchaser will not be put in possession of the land: and in case of payment not being made within the prescribed period, the sale will be considered void, and the deposit forfeited.

6. On payment of the money, a grant will be made in fee-simple to the purchaser at the nominal quitrent of a pepper-corn. Previous to the delivery of such grant, a fee of 40s. will be payable to the colonial secretary, for preparing the grant, and another fee of 5s. to the registrar of the Supreme Court, for enrolling it.

7. The land will generally be put up to sale in lots of 1 square mile, or 640 acres; but smaller lots than 640 acres may, under particular circumstances, be purchased, on making application to the governor in writing, with full explanations of the reasons for which the parties wish to purchase a smaller quantity.

8. The crown reserves to itself the right of making and constructing such roads and bridges as may be necessary for public purposes in all land purchased as above; and also to such indigenous timber, stone, and other materials, the produce of the land, as may be required for making and keeping the said roads and bridges in repair, and for any other public works. The crown further reserves to itself all mines of precious metals.

Colonial Office, 20th of January, 1831.

Selection of Sites for Colonial Establishments. — Nothing can be more unwise than the plan, if so we may call it, hitherto followed in the selection of places at which to found colonies. The captain of a ship, without any knowledge whatever of the nature of soils, or the capacities of a country in an agricultural point of view, falls in after a long cruise with a river or bay, abounding with fish and fresh water, and surrounded with land that looks fertile, and is covered with herbage. He forthwith reports all these circumstances, duly embellished, to the Admiralty, strongly recommending the situation as an admirable one at which to found a colony; and in nine cases out of ten *this* is all the information that is required in taking a step of such infinite importance! No wonder, therefore, that many fine schemes of colonisation should have ended only in loss and disappointment; and that situations which the colonists were taught to look upon as a species of paradise, have proved to be any thing but what they were represented. Botany Bay, though described by Captain Cook as one of the finest places in the world, had to be abandoned by the colonists that were sent out to it; as the country round it, instead of being favourable for cultivation, is a mere sandy swamp. Is it possible to suppose, had the proper inquiries been entered into, that any attempt would have been made to establish a colony in so pestilential a climate as that of Sierra Leone? The colony in the district of Albany, in the Cape of Good Hope, was founded upon the representations of an individual, who, whatever might be his information in other respects, had not the slightest knowledge of agriculture; and the distresses the settlers have had to encounter, were the natural consequences of their relying on such authority. The late establishment at Swan River may be adduced as another instance of misplaced or premature confidence in the reports of those who were really without the means of forming a correct estimate of the various circumstances necessary to be attended to in forming a colony.

We do, therefore, hope that an end will be put to this system, — a system which is in no common degree injurious to the public interests, and is highly criminal towards those who embark as colonists. The founding of a colony ought to be looked upon in its true point of view — as a great national enterprise. It is not an adventure to be intrusted to presumptuous ignorance; but should be maturely weighed, and every circumstance connected with it carefully investigated. Above all, the situation in which it is proposed to found the colony should be minutely surveyed: and its climate, soil, and capacities of production, deliberately inquired into by competent persons employed for the purpose. Were this done, government and the public would have the best attainable grounds upon which to proceed; and neither party would have much reason to fear those disappointments, which have hitherto so often followed the exaggerated representations of those to whom the important and difficult task of selecting situations for colonies has been delegated.

V. FOREIGN COLONIES.

1. *Spanish Colonies.* — Spain, whose colonial possessions extended a few years ago from the frontiers of the United States to the Straits of Magellan, is not, at present, possessed of a foot of ground in the whole American continent. Still, however, her colonial possessions are of great value and importance. In the West Indies, she is mistress of Cuba and Porto Rico; — the former by far the largest and finest of the West India islands; and the latter also a very valuable possession. In the East, Spain is mistress of the Philippine Islands, which, were they in the hands of an enterprising people, would speedily become of very great commercial importance. — (See the articles HAVANNAH, MANILLA, PORTO RICO.)

2. *Dutch Colonies.* — Java forms the most important and valuable of the Dutch colonial possessions. — (See BATAVIA.) In the East they also possess the Moluccas, Bencoolen on the coast of Sumatra, Macassar, and the eastern coast of Celebes, Banda, &c. They have several forts on the Gold Coast in Africa; and in the West Indies, they possess the islands of Curaçoa and St. Eustatius, Saba, and part of St. Martin; and on the continent of South America, they are masters of Dutch Surinam. Curaçoa and St. Eustatius are naturally barren, but they have been both highly improved. From its being very conveniently situated for maintaining a contraband traffic with the Caraccas and other districts in South America, Curaçoa was formerly a place of great trade, particularly during war. But since the independence of South America, Curaçoa has ceased in a great measure to be an *entrepôt*; the goods destined for the Continent being now, for the most part, forwarded direct to the places of their destination.

That district of Surinam ceded to the British in 1814, comprising the settlements of Demerara, Berbice, and Essequibo (see *antè*, p. 343.), formed the most valuable portion of Surinam, or Dutch Guiana. The district which still belongs to the Dutch lies to the south of Berbice. It contains about 25,000 square miles, and a population of about 60,000. It is daily becoming of more value and importance.

3. *French Colonies.* — Previously to the negro insurrection that broke out in 1792, St. Domingo was by far the most valuable colony in the West Indies. But this disastrous event, having first devastated the island, terminated in the establishment of the independent black republic of Hayti. — (See PORT AU PRINCE.) Having also sold Louisiana to the Americans, and ceded the Mauritius to the English, without making any new acquisitions, the colonial dominions of France are, at this moment, of very limited extent. They consist of Guadeloupe and Martinique, and the small islands of Marie-Galante and Desadea, in the West Indies; Cayenne, in South America; Senegal and Goree, in Africa; the Isle de Bourbon, in the Eastern Ocean; St. Marie, in Madagascar; and Pondicherry and Chandernagor, with a very small surrounding territory, in the East Indies. The tabular statements in the opposite page show the population, trade, &c. of the French colonies.

4. *Danish Colonies.* — In the West Indies, these consist of the islands of St. Croix, St. Thomas, and St. John: of these, St. Croix only is valuable. It is about 81 square miles in extent, and contains about 37,000 inhabitants, of whom 3,000 are whites, 1,200 free blacks and mulattoes, and the remainder slaves. The soil is fertile, and it is well cultivated. The principal productions are sugar, rum, and coffee. In India, the Danes possess Tranquebar, near Madras; and Serampoor, near Calcutta. The former contained, in 1809, about 19,000 inhabitants; but it has greatly improved since the peace, both in commerce and population. Serampoor is a neat but not very considerable place. It serves as an asylum for the debtors of Calcutta, and is the capital station of the missionaries. The Danes have a few forts on the coast of Guinea.

5. *Swedish Colonies.* — The Swedes only possess one colony — the small island of St. Bartholomew, in the West Indies. It is only about 25 square miles in extent, but is very fertile. It has no springs, nor fresh water of any sort, except such as is supplied by the rain. Population between 8,000 and 9,000.

Table of the Population of the French Colonies, and of their Commerce with France. — (*Montvéran, Essai de Statistique sur les Colonies, Pièces Justificatives, No. 5.*)

Colonies.	Population in 1829 or according to the last Census.				Commerce with France.		Navigation.				Cod of the French Fisheries.	
					Real Value, 1831.		Entered.		Cleared out.			
	Whites.	People of Colour.		Total.	Imports into France.	Exports from France.	Ships.	Ton-nage.	Ships.	Ton-nage.	Imported in 1831.	Official Value.
		Free.	Slaves.									
	No.	No.	No.	No.	Francs.	Francs.	No.	No.	No.	No.	Kilogr.	Francs.
North America.												
Saint Pierre and Miquelon, 1831 }	861	-	-	861	6,700,916	476,117	3	353				
The Antilles.												
Martinique (Jan. 1. 1832) }	9,410	18,832	80,753	109,995	20,123,584	12,633,530	154	40,996	136	35,037	1,744,618	436,155
Guadeloupe (Jan. 1. 1831) }	10,596	10,772	90,743	112,111	26,642,222	12,146,853	195	47,623	194	47,772	2,820,075	705,019
South America.												
Cayenne (Jan. 1. 1832) }	1,291	2,220	19,173	22,684	2,442,158	1,736,792	29	4,458	23	4,056	131,157	32,789
Africa.												
Bourbon (Jan. 1. 1830) }	20,000	11,500	66,000	97,500	15,057,276	5,732,908	50	15,122	62	18,315	210,345	58,584
Senegal (1825) }	240	3,578	12,297	16,110	3,445,087	3,095,818	29	3,058	25	2,706		
Asia.												
French factories in India (1825) }	1,021	407,986	1,194	110,201	3,725,270	753,235	4	1,145	5	1,241		
Total -	43,419	156,073	270,160	469,615	79,133,603	33,888,240	464	110,755	445	109,127	4,906,193	1,226,549
Able-bodied blacks of both sexes -				194,141	Colonies for colonial produce: —		Importations		64,265,250 francs.			
Old men, children, and sick -				75,989	Ditto		Exports		30,250,083 —			

Statement of the Products of the French Colonies imported into France, and entered for Consumption, and of the Duties charged on their Introduction, in 1831. — (*Montvéran, No. 6.*)

Colonies and Establishments.	Sugars of all Qualities.	Coffee.	Cacao.	Cotton.	Cloves and Spices.	Annotto.	Indigo.	Gum.	Wax.	Wood of all Kinds.	Custom Duties.
	Kilogr.	Kilogr.	Kilogr.	Kilogr.	Kilogr.	Kilogr.	Kilogr.	Kilogr.	Kilogr.	Kilogr.	France.
Guadeloupe	36,579,836	968,480	9,042	28,892	61	-	-	-	-	241,042	18,813,357
Martinique	27,049,000	379,044	157,110	5,117	24,318	-	-	-	-	249,840	13,845,765
Bourbon	16,223,003	761,814	181	3,174	729	282	-	-	-	31,995	7,092,308
Cayenne	1,432,075	42,426	22	169,520	18,112	82,122	-	-	-	68,729	851,408
Senegal	-	-	-	-	-	-	12,754	677,040	12,898	93,285	114,752
Factories in India	45,025	47,282	-	81,232	193,747	-	-	-	-	-	424,608
St. Pierre and Fisheries of Miquelon	-	-	-	-	-	-	-	-	-	-	6,789
Total -	81,532,937	2,199,646	168,345	268,935	236,967	82,122	13,036	677,040	12,898	1,384,889	41,148,984
Produce of the French colonies imported, but not entered for consumption, in 1831	6,582,833	-	-	-	-	-	-	-	-	-	938,517
Total -	87,915,770	2,199,646	168,345	268,935	236,967	82,122	13,036	677,040	12,898	1,384,889	42,087,501
Value in francs	52,749,462	1,649,286	116,442	175,148	2,369,670	164,244	130,560	947,856	25,796	346,222	586,744,86*

N.B. — The kilogramme = 22 lbs. avoirdupois.

COLUMBO, the modern capital of Ceylon, situated on the south-west coast of the island; lat. $6^{\circ} 55' N.$, lon. $79^{\circ} 45' E.$ † It is defended by a very strong fort, nearly surrounded by the sea, in which is a light-house 97 feet high. In 1816, the population of the town and fort was 24,664; and in 1831, 26,357. — (*Columbo Journal*, 17th of October, 1832.) The houses are generally only one story high; they are of stone, clay, and lime; and the town has more of a European appearance than any other in India. The inhabitants are principally Cingalese. In 1821, there were only 32 Europeans in the place qualified to serve on juries. The temperature of the air is remarkable for its equality; and though very humid, the climate may, on the whole, be esteemed salubrious and temperate. There is no harbour at Columbo for large vessels, but only an open roadstead. A projecting rock, on which two batteries are erected, affords shelter to a small semicircular bay on the north side of the fort, having a wooden quay to facilitate the loading and unloading of boats. The depth of water is not sufficient to allow sloops or large dhonies to come alongside the quay; those exceeding 100 tons burden lying at about a cable's length from it. A bar of sand, on some parts of which the water is not more than 7 feet deep, extends from the projecting rock across this bay. The channel where it may be crossed by the larger class of ships is liable to shift; and it is only in the fine weather of the safe season that they venture to go within the bar. The outer road affords secure anchorage for half the year, from the beginning of October to the end of March, during the prevalence of the N. E. monsoon, when the wind blows off the land: during the other, or S. W. monsoon, when the wind blows from the sea on shore, the road is very far from safe; and the ships that frequent it are sometimes obliged to slip their cables and stand out to sea. — (*Milburn's Orient. Comm.*;

* Allowing for bounty on exports.

† This is the position as given by Hamilton. According to Mr. Steuart, master attendant of the port, it is in lat. $6^{\circ} 57' N.$, lon. $79^{\circ} 52' E.$

Hamilton's Gazet., &c.) As respects its harbour, Colombo is, therefore, very inferior to Trincomalee, the harbour of which is accessible at all times, and is one of the best in India: but the country in the vicinity of Columbo is more fertile; and it has the command of an internal navigation, stretching in a lateral direction along the coast, from Putlam, to the north of the city, to Caltura on the south, a distance of about 100 miles, partly obtained by rivers, and partly by canals. Many flat-bottomed boats are employed in this navigation, the families dependent on which reside mostly on board. Nearly all the foreign trade of Ceylon is carried on from Columbo; and it has also a large proportion of the coasting traffic.

Money. — The rixdollar = 1s. 6d.; but accounts are kept in pounds, shillings, and pence, as in England.
Weights, Measures, &c. — The weights are divided into ounces, pounds, &c., and are the same as in Great Britain. The candy or bahar = 500 lbs. avoirdupois, or 461 lbs. Dutch Troy weight. The principal dry measures are *seers* or *parrahs*. The former is a perfect cylinder, of the depth and diameter undermentioned: —

Seer	Depth.	Diameter.
-	4.35 inches.	4.35 inches.

The parrah is a perfect cube, its internal dimensions being every way 11.57 inches.

The liquid measure consists of gallons, and their multiples and sub-multiples. 150 gallons = 1 leaguer or legger.

The bale of cinnamon consists of 92½ lbs. very nearly.

Rates of Pilotage payable by all Square-rigged Vessels, Sloops, or Schooners, at the Port of Columbo, Trincomalee, and Galle.

	L. s. d.		L. s. d.
Columbo	0 15 0		
		For Back Bay.	For the Inner Harbour.
Trincomalee —	L. s. d.	L. s. d.	
Vessels of 600 tons and upwards	2 0 0	4 0 0	
400 and under 600	1 10 0	3 0 0	
200 - - - 400	1 1 0	2 2 0	
100 - - - 200	0 10 0	1 1 0	
under 100	0 6 0	0 15 0	
Galle —			
Vessels of 600 tons	3 0 0		
400 and under 600	2 5 0		
200 - - - 400	1 10 0		
100 - - - 200	1 2 6		
under 100	0 15 0		

The above rates of pilotage will be charged to all vessels going into the inner harbour of Trincomalee and the harbour of Galle, whether they make a signal for pilot or not. In Columbo and Back Bay, at Trincomalee, the charge will only be made, if the vessel make signal, and a pilot actually repair on board.

Sailing Directions and Remarks on the Port of Columbo, by James Stewart, Esq. Master Attendant.

The land about Columbo is low near the sea, with some hills to the eastward at a distance in the country. The high mountain having on it a sharp cone, called Adam's Peak, bears from Columbo E. 7° S., distant 12½ leagues; its height above the level of the sea is estimated at about 7,000 feet, according to a rough trigonometrical measurement by Colonel Willermann. When the atmosphere is clear, it may be seen 50 leagues. During the prevalence of the N.E. monsoon, Adam's Peak is generally visible in the morning, and frequently the whole of the day; but it is rarely seen in the S.W. monsoon, dense vapours generally prevailing over the island at this season.

Ships approaching Columbo in the night have a brilliant light to direct them, which is exhibited every night from a light-house in the fort; the height of the light above the level of the sea is 97 feet, and may be seen in clear weather as far as the light appears above the horizon.

A steep bank of coral, about ½ a mile broad, with 15 fathoms water on it, lies 7 miles W. from Columbo, extending northward towards Negombo (where its surface is sand), and a few miles to the southward of Columbo; outside the bank the water deepens at once to 25 fathoms, and in 2 miles to 28 fathoms, greenish sand, which is not far from the edge of soundings. Within the bank there are 25 fathoms gradually shoaling towards the shore.

A bed of sunken rocks, called the Drunken Sailor, lies S.W. by W. ½ W. from Columbo Light-house, distant 1,000 yards. The length of the ledge may be estimated at 100 yards, and the breadth 20 yards; on its N. end a small spot, about the size of the hull of a 20 ton boat, is said to have only 5 feet water on it: low water; but during several recent visits, when some of the coral from its surface was brought up, there did not appear to be less than 7 feet 6 inches water on the shallowest part; on the other parts of the ledge there is 4, 5, and 6 fathoms. The sea breaks on the shallow part of these rocks almost constantly during the S.W. monsoon, but this is very seldom the case during the N.E. monsoon.

There appears to be no doubt, that the Drunken Sailor is granite, or stone of a dense description as the rocks on the shore, with its surface incrustated with coral; if there ever was so little water as 3 feet on it, it may be supposed to be sinking.

The Drunken Sailor should not be approached under 9 fathoms during the night, as there are 8 fathoms very near to it, and in its stream to the southward.

In the N.E. monsoon of 1826, the E. I. Company's brig of war *Thetis* touched on the Drunken Sailor, having stood too close to the land in beating up to the anchorage from the southward; but with common attention to the depth of water approaching the rock, it may be easily avoided.

The passage within the Drunken Sailor is clear, and some ships have sailed through; but no advantage can be gained by approaching the shore so very near at this point.

The Drunken Sailor lies so near the land, and so far to the

Fees on Port Clearances payable by Merchant Ships and Vessels, from the 1st Day of October, 1820.

Square-rigged vessels, sloops, or schooners; viz.	L. s. d.
Of 600 tons or upwards	8 0 0
400 and under 600	5 10 0
200 - - - 400	4 0 0
100 - - - 200	2 15 0
under 100	1 10 0
Whonies; viz.	
Of 50 garce and upwards	4 0 0
25 garce and under 30	3 0 0
20 - - - 25	2 12 6
15 - - - 20	2 5 0
10 - - - 15	1 17 6
5 - - - 10	1 7 0
under 5	0 15 0

Exceptions. — Manar and Jaffna whonies, when passing from port to port within the districts they belong to, or from Manar to Jaffna Kaits or Point Pedro, or vice versa, to pay half of the above rates.

Boats, vessels, or whonies, certified to belong to any port of Ceylon, being under the 5 garce or 1,000 parrahs burden, are to pay as follows: —

	L. s. d.
Under 50 parrahs	0 0 0
50 and under 200 parrahs, or 1 garce	0 3 0
1 garce and under ½ garce	0 5 0
2 - - - 3	0 7 0
3 - - - 4	0 10 0
4 - - - 5	0 12 0

southward of the anchorage in Columbo road, as scarcely to form any impediment to ships bound to or from Columbo.

The currents off Columbo are subject to considerable variation; but they are never so strong as to cause inconvenience to ships, which may have to communicate with the shore in either monsoon without coming to anchor.

Columbo road affords good anchorage, free from foul ground; and is frequented at all seasons of the year.

The best anchorage during the prevalence of S.W. winds from April to October, is in from 7 to 8 fathoms, with the light-house bearing S. by E. ½ E., Dutch church E. by S. In the N.E. monsoon from November to April, it is more convenient to anchor in 6½ fathoms, with the light-house bearing S. or S. ½ E., and the Dutch church E.S.E.

Ships requiring pilots to conduct them to the anchorage should make the usual signal; the charge for pilotage is 15s.

The bar is a bank of sand with 7 feet water on its shallowest part, the northern extremity being about 400 yards N.W. of the Custom-house Point; small vessels that draw less than 10 feet water, ride within the bar protected from the S.W. wind and sea.

When the sea is high, it breaks with great force on the bar, and renders the passage from the shipping in the outer road dangerous for small boats; the native boats generally bring up and in to the southward of the bar, close to the breakers on the rocky point of the Custom-house; but as the passage is narrow, it should not be attempted by strangers: when the sea breaks on the bar, it is better to proceed round to the northward of the bar, which may be easily distinguished by the breakers.

What is strictly understood by a gale of wind, is a rare occurrence at Columbo: this may be owing to the vicinity of the equator. The strong gales which blow on the Malabar coast are felt in small squalls, and a high sea, but there is scarcely wind to endanger vessels properly found in ground tackling; it is true, ships have sometimes required the aid of a second anchor, but in most cases the cause has been attributable to some defect in the first anchor or cable, a light anchor, an anchor breaking, a short chain, or the chain coming unshackled: an instance occurred in Columbo road, of two ships receiving cargo during the S.W. monsoon, whose chain cables came unshackled twice; twice did it occur to each ship.

On the 2d of June, 1831, the *Hector* drove in a squall; having about 80 fathoms of chain ahead, they let go the second anchor, but finding the ship did not immediately bring up, they made sea and shipped their cables: this ship stood out of the roads under double-reefed fore and mizen top-sails, and from its size, a single-reefed main top-sail, foresail, fore and main trysails and driver, and returned to anchorage on the 4th. Instances of ships putting to sea are rare, and when it is considered that although the sea is high, the wind is not violent; and as at these times the rain, having fallen in the interior, strong freshes escape to the S.W. from the Kalany Ganga; it is by no means surprising that Columbo road proves a safe anchorage.

Trade and Navigation of Ceylon.—The quantity and estimated value of the principal articles exported from Ceylon in 1830, beginning with cinnamon, the most important of all, were as follow: viz. Cinnamon 380,000 lbs., value 142,500*l.*; arrack 739,472 gallons, value 24,600*l.*; coir, and coir ropes and cables, 1,499,453 lbs., value 5,433*l.*; cocoa nuts 2,842,495, value 2,528*l.*; cocoa nut oil 118,511 gallons, value 8,992*l.*; chanks and chank rings 822,833 pieces, value 3,089*l.*; plumbago 50,629 lbs., value 180*l.*; jaggery 292,283 lbs., value 3,600*l.*; coffee 1,669,490 lbs., value 12,232*l.*; areca nuts 3,348,972 lbs., value 12,064*l.*; tobacco and sherroots 1,095,673 lbs., value 4,896*l.* The destination and total value of the exports from Ceylon in 1830, were, to Great Britain, 168,576*l.*; to British colonies, including India, 80,675*l.*; to foreign states, 1,536*l.*; being, in all, 250,787*l.*; but to this has to be added, for the value of the pearl fishery in 1830, 24,023*l.*; making an aggregate sum of 274,810*l.*

Of the imports, the principal are rice and other grain, the estimated value of the quantity imported in 1830 being 141,761*l.*; the next article of importance is cotton cloth, mostly brought from India, estimated at 123,759*l.* The imports from Great Britain are very trifling; their entire value in 1830 being only estimated at 40,777*l.* The total imports during that year amounted to 349,581*l.*; of which 274,576*l.* were from British colonies, including India and China.*

The number and tonnage of the ships entering Ceylon inwards in 1830 were as follow:—

From Great Britain.		From British Colonies and India.		From Foreign States.		Total.	
<i>Ships.</i>	<i>Tons.</i>	<i>Ships.</i>	<i>Tons.</i>	<i>Ships.</i>	<i>Tons.</i>	<i>Ships.</i>	<i>Tons.</i>
11	3,911	878	60,157	169	12,962	1,058	77,030†

Extent, Population, Revenue, &c. of Ceylon.—The area of Ceylon has been computed at 24,664 square miles. Its population has been much exaggerated; having frequently been estimated as high as 2,000,000, and even Mr. Bertolacci reckoned it at 1,500,000. —(*View of Ceylon*, p. 65.) But it was found by an actual enumeration taken in 1831, that the total population did not exceed 950,000, of which about 6,600 were whites. It appears from the official accounts laid before the Finance Committee in 1825, that during the 14 years ending with 1824, the excess of expenditure over revenue in the island amounted to 1,365,452*l.*, at the same time that various heavy items of expense are not included in this account. But according to a statement in the *Ceylon Almanac* for 1833, which seems to proceed from authority, there was, during the 3 years ending with 1831, an aggregate surplus of revenue over expenditure of 174,828*l.* We may, however, observe that the accounts laid before the Finance Committee differ very widely, for the period to which they apply, from those in the *Ceylon Almanac*; so much so, that while, according to the former, there was, in 1822, an excess of expenditure over revenue of 55,896*l.*, there was, according to the latter, an excess of revenue over expenditure of 15,323*l.*! Of course, we do not presume to say which of these accounts is most to be relied upon. Probably our readers will be inclined to think that neither is entitled to implicit credit.

A part, at least, of the former excess of expenditure may fairly be ascribed to the nature of the establishment kept up in the island; which, in point of magnitude and expensiveness, seems to have been a good deal beyond what was really required. We are, however, disposed to believe that the greater part of the excess is to be ascribed to the poverty and backward state of the colony, arising from the perpetual interference of government with every branch of industry. All the restrictive regulations enacted by the Dutch more than a century ago were kept up till 1832. The cultivation of cinnamon, the fishery of pearls and chanks, the digging for chaya root, the felling of timber, &c. — (see these articles) — have been all monopolised by government, and were carried on exclusively either by its servants or by those whom it had licensed. A country where most of the principal branches of industry were subjected to such restrictions, could not be otherwise than languishing. We believe, too, that most of these monopolies have not been worth the expense attending them. In fact, the whole revenue of the island, including land rent, customs, cinnamon monopoly, &c., very seldom exceeds 360,000*l.* a year; but looking at its extent, its fertility, its favourable situation for commerce, and the advantage it enjoys in the possession of cinnamon, can any one doubt that, were it rightly governed, its trade and revenue would be far greater than they are? Nothing is wanted but the adoption of measures calculated to give freedom and security to industry, and the imposition of moderate duties on imports and exports, to increase them both in a very high degree.

We are glad to have to state that government seems, in part at least, to have at length come round to this way of thinking; and that, under the auspices of the present governor (Sir R. W. Horton), the system of compulsory labour has been relinquished, and most monopolies, including that of cinnamon, been thrown up. This wise and liberal conduct will, no doubt, be productive of the most beneficial effects. These, however, will be materially lessened by the exorbitant duty of 3*s.* per lb. laid on the exportation of cinnamon! It is difficult, indeed, to imagine for what other purpose so oppressive a duty could be imposed, except it were to countervail the advantages that

* Dr. Colquhoun (2d ed. p. 412.) estimated the exports of Ceylon at 1,500,000*l.* a year, and the imports at 1,000,000*l.*! Perhaps a third of the Doctor's estimates are about equally near the mark.

† No accurate returns of the trade of Ceylon for 1831 have as yet (10th of October, 1833) been received in England. Those given in the papers printed by the Board of Trade for 1831, are really for 1830.

would otherwise have resulted from the abolition of the monopoly. It is not, however, possible that so mischievous an impost should be maintained. — (See CINNAMON.) Among other improvements recently introduced into the island, may be mentioned the establishment of a mail coach from Colombo to Candy.

COLUMBO ROOT (Du. *Columbo wortel*; Fr. *Racine de Colombo*; Ger. *Columbowurzel*; It. *Radice di Columbo*; Port. *Raiz de Columba*; Sp. *Raiz de Columbo*; Mosamb. *Kalumb*), the root of the plant of that name. It is a staple export of the Portuguese from Mosambique. It is not cultivated, but grows naturally in great abundance. It is imported in circular pieces, from $\frac{1}{2}$ an inch to 3 inches in diameter, generally from $\frac{1}{4}$ to $\frac{3}{4}$ of an inch thick; the bark is wrinkled and thick, of a brownish colour without, and a brightish yellow within; the pith is spongy, yellowish, and slightly striped: when fresh, its smell is rather aromatic; it is disagreeably bitter, and slightly pungent to the taste, somewhat resembling mustard that has been too long kept. Choose the largest pieces, fresh, and of a good colour, as free from worms as possible, rejecting that which is small and broken. The freight is calculated at 16 cwt. to a ton. — (*Milburn's Orient. Com.*)

COMBS (Ger. *Kamme*; Du. *Kammen*; Fr. *Peignes*; It. *Peltini*; Sp. *Peines*; Rus. *Grebni*; Lat. *Pectines*), instruments for combing the hair, sometimes made of horns of bullocks, or of elephants' and sea-horses' teeth; sometimes also of tortoiseshell, and sometimes of box or holly wood.

COMMERCE, from *commutatio mercium*, is simply, as its name imports, the exchange of commodities for commodities.

- I. ORIGIN OF COMMERCE. — MERCANTILE CLASSES.
- II. HOME TRADE.
- III. FOREIGN TRADE.
- IV. RESTRICTIONS ON COMMERCE.

I. ORIGIN OF COMMERCE. — MERCANTILE CLASSES.

(1.) *The Origin of Commerce* is coeval with the first dawn of civilisation. The moment that individuals ceased to supply themselves directly with the various articles and accommodations they made use of, that moment must a commercial intercourse have begun to grow up amongst them. For it is only by exchanging that portion of the produce raised by ourselves that exceeds our own consumption, for portions of the surplus produce raised by others, that the division of employments can be introduced, or that different individuals can apply themselves in preference to different pursuits.

Not only, however, does commerce enable the inhabitants of the same village or parish to combine their separate efforts to accomplish some common object, but it also enables those of different provinces and kingdoms to apply themselves in an especial manner to those callings, for the successful prosecution of which the district or country which they occupy gives them some peculiar advantage. This *territorial division of labour* has contributed more, perhaps, than any thing else to increase the wealth and accelerate the civilisation of mankind. Were it not for it, we should be destitute of a vast number of the necessities, comforts, and enjoyments, which we now possess; while the price of the few that would remain would, in most instances, be very greatly increased. But whatever advantages may be derived, — and it is hardly possible to exaggerate either their magnitude or importance, — from availing ourselves of the peculiar capacities of production enjoyed by others, are wholly to be ascribed to commerce as their real source and origin.

We do not mean to say any thing in this article with respect to the practical details connected with the different departments of commerce. These will be found under the various titles to which they refer. Our object, at present, is merely to show the nature and influence of commerce in general, and of the restrictions that have sometimes been imposed upon it. We shall begin by endeavouring, first of all, to give some account of the nature of the services performed by those individuals by whom commercial undertakings are usually carried on. In the second place, we shall consider the influence of the *home trade*, or of the intercourse subsisting amongst individuals of the same country. In the third place, we shall consider the influence of *foreign trade*, or of that intercourse which subsists amongst individuals belonging to different countries. After these topics have been discussed, we shall offer a few remarks on what has been termed the restrictive system; or on the principles involved in the regulations enacted at different times, in this and other countries, for the government and direction of commerce.

(2.) *Mercantile Classes.* — While the exchange of different products is carried on by the producers themselves, they must unavoidably lose a great deal of time, and experience many inconveniences. Were there no merchants, a farmer wishing to sell his crop would be obliged, in the first place, to seek for customers, and to dispose of his

corn as nearly as possible in such quantities as might suit the demands of the various individuals inclined to buy it; and after getting its price, he would next be obliged to send to 10 or 20 different and, perhaps, remote places, for the commodities he wanted to get in its stead. So that besides being exposed to a world of trouble and inconvenience, his attention would be continually diverted from the labours of his farm. Under such a state of things, the work of production, in every different employment, would be meeting with perpetual interruptions, and many branches of industry that are successfully carried on in a commercial country would not be undertaken.

The establishment of a distinct mercantile class effectually obviates these inconveniences. When a set of dealers erect warehouses and shops for the purchase and sale of all descriptions of commodities, every producer, relieved from the necessity of seeking customers, and knowing beforehand where he may at all times be supplied with such products as he requires, devotes his whole time and energies to his proper business. The intervention of merchants gives a continuous and uninterrupted motion to the plough and the loom. Were the class of traders annihilated, all the springs of industry would be paralysed. The numberless difficulties that would then occur in effecting exchanges would lead each particular family to endeavour to produce all the articles they had occasion for: society would thus be thrown back into primæval barbarism and ignorance; the divisions of labour would be relinquished; and the desire to rise in the world and improve our condition would decline, according as it became more difficult to gratify it. What sort of agricultural management could be expected from farmers who had to manufacture their own wool, and make their own shoes? And what sort of manufacturers would those be, who were every now and then obliged to leave the shuttle for the plough, or the needle for the anvil? A society, without that distinction of employments and professions resulting from the division of labour, that is, *without commerce*, would be totally destitute of arts or sciences of any sort. It is by the assistance each individual renders to and receives from his neighbours, by every one applying himself in preference to some peculiar task, and combining, though probably without intending it, his efforts with those of others, that civilised man becomes equal to the most gigantic efforts, and appears endowed with almost omnipotent power.

The mercantile class has generally been divided into two subordinate classes—the wholesale dealers, and the retail dealers. The former purchase the various products of art and industry in the places where they are produced, or are least valuable, and carry them to those where they are more valuable, or where they are more in demand; and the latter, having purchased the commodities of the wholesale dealers, or the producers, collect them in shops, and sell them in such quantities and at such times as may best suit the public demand. These classes of dealers are alike useful; and the separation that has been effected between their employments is one of the most advantageous divisions of labour. The operations of the wholesale merchant are analogous to those of the miner. Neither the one nor the other makes any change on the bodies which he carries from place to place. All the difference between them consists in this,—that the miner carries them from below ground to the surface of the earth, while the merchant carries them from one point to another on its surface. Hence it follows that the value given to commodities by the operations of the wholesale merchant may frequently exceed that given to them by the producers. The labour or expense required to dig a quantity of coal from the mine, does not exceed what is required for its conveyance from Newcastle to London; and it is a far more difficult and costly affair to fetch a piece of timber from Canada to England, than to cut down the tree. In this respect there is no difference between commerce and agriculture and manufactures. The latter give utility to matter, by bestowing on it such a shape as may best fit it for ministering to our wants and comforts; and the former gives additional utility to the products of the agriculturist and manufacturer, by bringing them from where they are of comparatively little use, or are in excess, to where they are of comparatively great use, or are deficient.

If the wholesale merchant were himself to retail the goods he has brought from different places, he would require a proportional increase of capital; and it would be impossible for him to give that exclusive attention to any department of his business, which is indispensable to its being carried on in the best manner. It is for the interest of each dealer, as of each workman, to confine himself to some one business. By this means each trade is better understood, better cultivated, and carried on in the cheapest possible manner. But whether carried on by a separate class of individuals or not, it is obvious that the retailing of commodities is indispensable. It is not enough that a cargo of tea should be imported from China, or a cargo of sugar from Jamaica. Most individuals have some demand for these articles; but there is not, perhaps, a single private person, even in London, requiring so large a supply of them for his own consumption. It is clear, therefore, that they must be *retailed*; that is, they must be sold in such quantities and at such times as may be most suitable for all classes of consumers. And since

it is admitted on all hands, that this necessary business will be best conducted by a class of traders distinct from the wholesale dealers, it is impossible to doubt that their employment is equally conducive as that of the others to the public interest, or that it tends equally to augment national wealth and comfort.

II. HOME TRADE.

The observations already made serve to show the influence of the home trade in allowing individuals to confine their attention to some one employment, and to prosecute it without interruption. But it is not in this respect only that the establishment of the home trade is advantageous. It is so in a still greater degree, by its allowing the inhabitants of the different districts of the empire to turn their labour into those channels in which it will be most productive. The different soils, different minerals, and different climates of different districts, fit them for being appropriated, in preference, to certain species of industry. A district, like Lancashire, where coal is abundant, which has an easy access to the ocean, and a considerable command of internal navigation, is the natural seat of manufactures. Wheat and other species of grain are the natural products of rich arable soils; and cattle, after being reared in mountainous districts, are most advantageously fattened in meadows and low grounds. Hence it follows, that the inhabitants of different districts, by confining themselves to those branches of industry for the successful prosecution of which they have some peculiar capability, and exchanging their surplus produce for that of others, will obtain an incomparably larger supply of all sorts of useful and desirable products, than they could do, were they to apply themselves indiscriminately to every different business. The territorial division of labour is, if possible, even more advantageous than its division among individuals. A person may be what is commonly termed *Jack of all trades*; and though it is next to certain that he will not be well acquainted with any one of them, he may nevertheless make some sort of rude efforts in them all. But it is not possible to apply the same soil or the same minerals to every different purpose. Hence it is, that the inhabitants of the richest and most extensive country, provided it were divided into small districts without any intercourse with each other, or with foreigners, could not, how well soever labour might be divided among themselves, be otherwise than poor and miserable. Some of them might have a superabundance of corn, at the same time that they were wholly destitute of wine, coal, and iron; while others might have the largest supplies of the latter articles, with but very little grain. But in commercial countries no such anomalies can exist. Opulence and comfort are there universally diffused. The labours of the mercantile classes enable the inhabitants of each district to apply themselves principally to those employments that are naturally best suited to them. This superadding of the division of labour among different provinces to its division among different individuals, renders the productive powers of industry immeasurably greater; and augments the mass of necessities, conveniences, and enjoyments, in a degree that could not previously have been conceived possible, and which cannot be exceeded except by the introduction of foreign commerce.

"With the benefit of commerce," says an eloquent and philosophical writer, "or a ready exchange of commodities, every individual is enabled to avail himself, to the utmost, of the peculiar advantage of his place; to work on the peculiar materials with which nature has furnished him; to humour his genius or disposition, and betake himself to the task in which he is peculiarly qualified to succeed. The inhabitant of the mountain may betake himself to the culture of his woods and the manufacture of his timber; the owner of pasture lands may betake himself to the care of his herds; the owner of the clay-pit to the manufacture of his pottery; and the husbandman to the culture of his fields, or the rearing of his cattle. And any one commodity, however it may form but a small part in the accommodations of human life, may, under the facility of commerce, find a market in which it may be exchanged for what will procure any other part, or the whole: so that the owner of the clay-pit, or the industrious potter, without producing any one article immediately fit to supply his own necessities, may obtain possession of all that he wants. And commerce, in which it appears that commodities are merely exchanged, and nothing produced, is, nevertheless, in its effects, very productive, because it ministers a facility and an encouragement to every artist in multiplying the productions of his own art; thus adding greatly to the mass of wealth in the world, in being the occasion that much is produced." — (*Ferguson's Principles of Moral Science*, vol. ii. p. 424.)

The roads and canals that intersect a country, and open an easy communication between its remotest extremities, render the greatest service to internal commerce, and also to agriculture and manufactures. A diminution of the expense of carriage has, in fact, the same effect as a diminution of the direct cost of production. If the coals brought into a city sell at 20s. a ton, of which the carriage amounts to a half, or 10s., it is plain that in the event of an improved communication, such as a more level or direct road, a

railway, or a canal, being opened for the conveyance of the coals, and that they can, by its means, be imported for half the previous expense, their price will immediately fall to 15s. a ton; just as it would have done, had the expense of extracting them from the mine been reduced a half.

Every one acquainted with the merest elements of political science is aware that employments are more and more subdivided, that more powerful machinery is introduced, and the productive powers of labour increased, according as larger masses of the population congregate together. In a great town like London, Glasgow, or Manchester, the same number of hands will perform much more work than in a small village, where each individual has to perform several operations, and where the scale of employment is not sufficiently large to admit of the introduction of extensive and complicated machinery. But the great towns with which England is studded, could not exist without our improved means of communication. These, however, enable their inhabitants to supply themselves with the bulky products of the soil and of the mines almost as cheap as if they lived in country villages; securing to them all the advantages of concentration, with but few of its inconveniences. Roads and canals are thus productive of a double benefit; for while, by affording comparatively cheap raw materials to the manufacturers, they give them the means of perfecting the divisions of labour, and of supplying proportionally cheap manufactured goods; the latter are conveyed by their means, and at an extremely small expense, to the remotest parts of the country. The direct advantages which they confer on agriculture are not less important. Without them it would not be possible to carry to a distance sufficient supplies of lime, marl, shells, and other bulky and heavy articles necessary to give luxuriance to the crops of rich soils, and to render those that are poor productive. Good roads and canals, therefore, by furnishing the agriculturists with cheap and abundant supplies of manure, reduce, at one and the same time, the *cost of producing* the necessities of life, and the cost of bringing them to market.

In other respects, the advantages resulting from improved communications are probably even more striking. They give the same common interest to every different part of the most widely extended empire; and put down, or rather prevent, any attempt at monopoly on the part of the dealers of particular districts, by bringing them into competition with those of all the others. Nothing in a state enjoying great facilities of communication is separate and unconnected. All is mutual, reciprocal, and dependent. Every man naturally gets into the precise situation that he is best fitted to fill; and each, co-operating with every one else, contributes to the utmost of his power to extend the limits of production and civilisation. — (See *ROADS*.)

Such being the nature and vast extent of the advantages derived from the home trade, it is obviously the duty of the legislature to give it every proper encouragement and protection. It will be found however, on a little consideration, that this duty is rather negative than positive — that it consists less in the framing of regulations, than in the removal of obstacles. The error of governments in matters of trade has not been that they have done too little, but that they have attempted too much. It will be afterwards shown that the encouragement which has been afforded to the producers of certain species of articles in preference to others, has uniformly been productive of disadvantage. In the mean time it is sufficient to observe that the encouragement which a prudent and enlightened government bestows on industry, will equally extend to all its branches; and will be especially directed to the removal of every thing that may in any respect fetter the freedom of commerce, and the power of individuals to engage in different employments. All regulations, whatever be their object, that operate either to prevent the circulation of commodities from one part of the empire to another, or the free circulation of labour, necessarily tend to check the division of employments and the spirit of competition and emulation, and must, in consequence, lessen the amount of produce. The same principle that prompts to open roads, to construct bridges and canals, ought to lead every people to erase from the statute book every regulation which either prevents or fetters the operations of the merchant, and the free disposal of capital and labour. Whether the freedom of internal commerce and industry be interrupted by impassable mountains and swamps, or by oppressive tolls or restrictive regulations, the effect is equally pernicious.

The common law and the ancient statute law of England are decidedly hostile to monopolies, or to the granting of powers to any particular class of individuals to furnish the market with commodities. Lord Coke distinctly states, “that all monopolies concerning trade and traffic are against the liberty and freedom granted by the great charter, and divers other acts of parliament which are good commentaries upon that charter.” — (2 *Inst.* 63.) And he affirms, in another place, that “*Commercium jure gentium commune esse debet, et non in monopolium et priatum paululorum questum convertendum. Iniquum est aliis permittere, aliis inhibere mercaturam.*”

But, notwithstanding this concurrence of the common and statute law of the country

in favour of the freedom of industry, during the arbitrary reigns of the princes of the house of Tudor, the notion that the crown was by its prerogative entitled to dispense with any law to the contrary, and to establish monopolies, became fashionable among the court lawyers, and was acted upon to a very great extent. Few things, indeed, occasioned so much dissatisfaction in the reign of Elizabeth as the multiplication of monopolies; and notwithstanding the opposition made by the crown, and the court party in parliament, the grievance became at length so intolerable as to give rise to the famous statute of 1624 (21 James 1. c. 3.), by which all monopolies, grants, letters patent, and licences, for the sole buying, selling, and making of goods and manufactures, not given by an act of the legislature, are declared to be "*altogether contrary to the laws of this realm, void, and of none effect.*" This statute has been productive of the greatest advantage; and has, perhaps, contributed more than any other to the development of industry, and the accumulation of wealth. With the exception of the monopoly of printing Bibles, and the restraints imposed by the charters of bodies legally incorporated, the freedom of internal industry has ever since been vigilantly protected; full scope has been given to the principle of competition; the whole kingdom has been subjected to the same equal law; no obstacles have been thrown in the way of the freest transfer of commodities from one county or place to another; the home trade has been perfectly unfettered; and though the public have not been supplied with commodities at so low a price as they might have obtained them for, had there been no restrictions on foreign commerce, they have obtained them at the lowest price that would suffice to pay the *home producers* the cost of producing and bringing them to market. It is to this freedom that the comparatively flourishing state of industry in Great Britain is mainly to be ascribed.

III. FOREIGN TRADE.

What the home trade is to the different provinces of the same country, foreign trade is to all the countries of the world. Particular countries produce only particular commodities, and, were it not for foreign commerce, would be entirely destitute of all but such as are indigenous to their own soil. It is difficult for those who have not reflected on the subject, to imagine what a vast deduction would be made, not only from the comforts, but even from the necessities, of every commercial people, were its intercourse with strangers put an end to. It is not, perhaps, too much to say that in Great Britain we owe to our intercourse with others a full half or more of all that we enjoy. We are not only indebted to it for the cotton and silk manufactures, and for supplies of wine, tea, coffee, sugar, the precious metals, &c.; but we are also indebted to it for most of the fruits and vegetables that we now cultivate. At the same time, too, that foreign commerce supplies us with an immense variety of most important articles, of which we must otherwise have been wholly ignorant, it enables us to employ our industry in the mode in which it is sure to be most productive, and reduces the price of almost every article. We do not misemploy our labour in raising sugar from the beet-root, in cultivating tobacco, or in forcing vines; but we employ ourselves in those departments of manufacturing industry in which our command of coal, of capital, and of improved machinery, give us an advantage; and obtain the articles produced more cheaply by foreigners, in exchange for the surplus produce of those branches in which we have a superiority over them. A commercial nation like England avails herself of all the peculiar facilities of production given by Providence to different countries. To produce claret here is perhaps impossible; and at all events it could not be accomplished, unless at more than 100 times the expense required for its production in France. We do not, however, deny ourselves the gratification derivable from its use; and to obtain it, we have only to send to France, or to some country indebted to France, some article in the production of which we have an advantage, and we get claret in exchange at the price which it takes to raise it under the most favourable circumstances. One country has peculiar capacities for raising corn, but is at the same time destitute of wine, silk, and tea; another, again, has peculiar facilities for raising the latter, but is destitute of the former; and it is impossible to point out a single country which is abundantly supplied with any considerable variety of commodities of domestic growth. *Non omnis fert omnia tellus.* Providence, by giving to each particular nation something which the others want, has evidently intended that they should be mutually dependent upon one another. And it is not difficult to see that, *ceteris paribus*, those must be the richest and most abundantly supplied with every sort of useful and desirable accommodation, who cultivate the arts of peace with the greatest success, and deal with all the world on fair and liberal principles.

"The commerce of one country with another is, in fact," to use the words of an able and profound writer, "merely an extension of that division of labour by which so many benefits are conferred upon the human race. As the same country is rendered the richer by the trade of one province with another; as its labour becomes thus infinitely more divided and more productive than it could otherwise have been; and as the mutual

supply to each other of all the accommodations which one province has, and another wants, multiplies the accommodations of the whole, and the country becomes thus in a wonderful degree more opulent and happy; the same beautiful train of consequences is observable in the world at large, — that great empire of which the different kingdoms and tribes of men may be regarded as the provinces. In this magnificent empire, too, one province is favourable to the production of one species of accommodation, and another province to another: by their mutual intercourse they are enabled to sort and distribute their labour as most peculiarly suits the genius of each particular spot. The labour of the human race thus becomes much more productive, and every species of accommodation is afforded in much greater abundance. The same number of labourers, whose efforts might have been expended in producing a very insignificant quantity of home-made luxuries, may thus, in Great Britain, produce a quantity of articles for exportation, accommodated to the wants of other places, and peculiarly suited to the genius of Britain to furnish, which will purchase for her an accumulation of the luxuries of every quarter of the globe. There is not a greater proportion of her population employed in administering to her luxuries, in consequence of her commerce; there is probably a good deal less; but their labour is infinitely more productive: the portion of commodities which the people of Great Britain acquire by means of the same labour, is vastly greater.” — (*Mill's Commerce defended*, p. 38.)

What has been already stated is sufficient to expose the utter fallacy of the opinion that has sometimes been maintained, that whatever one nation may gain by her foreign commerce, must be lost by some one else. It is singular, indeed, how such a notion should ever have originated. Commerce is *not directly productive*, nor is the good derived from it to be estimated by its immediate effects. What commercial nations give is uniformly the fair equivalent of what they get. In their dealings they do not prey upon each other, but are benefited alike. The advantage of commerce consists in its enabling labour to be divided, and giving each people the power of supplying themselves with the various articles for which they have a demand, at the lowest price required for their production in those countries and places where they are raised with the greatest facility. We import wine from Portugal, and cotton from America, sending in exchange cloth and other species of manufactured goods. By this means we obtain two very important articles, which it would be all but impossible to produce at home, and which we could not, certainly, produce, except at an infinitely greater cost. But our gain is no loss to the foreigners. They derive precisely the same sort of advantage from the transaction that we do. We have very superior facilities for manufacturing, and they get from us cloth, hardware, and other important articles, at the price at which they can be produced in this country, and consequently for far less than their direct production would have cost them. The benefits resulting from an intercourse of this sort are plainly mutual and reciprocal. Commerce gives no advantage to any one people over any other people; but it increases the wealth and enjoyments of *all* in a degree that could not previously have been conceived possible.

But the influence of foreign commerce in multiplying and cheapening conveniences and enjoyments, vast as it most certainly is, is perhaps inferior to its indirect influence — that is, to its influence on industry, by adding immeasurably to the mass of desirable articles, by inspiring new tastes, and stimulating enterprise and invention by bringing each people into competition with foreigners, and making them acquainted with their arts and institutions.

The apathy and languor that exist in a rude state of society have been universally remarked. But these uniformly give place to activity and enterprise, according as man is rendered familiar with new objects, and is inspired with a desire to obtain them. An individual might, with comparatively little exertion, furnish himself with an abundant supply of the commodities essential to his subsistence; and if he had no desire to obtain others, or if that desire, however strong, could not be gratified, it would be folly to suppose that he should be laborious, inventive, or enterprising. But, when once excited, the wants and desires of man become altogether illimitable; and to excite them, no more is necessary than to bring new products and new modes of enjoyment within his reach. Now, the sure way to do this is to give every facility to the most extensive intercourse with foreigners. The markets of a commercial nation being filled with the various commodities of every country and every climate, the motives and gratifications which stimulate and reward the efforts of the industrious are proportionally augmented. The husbandman and manufacturer exert themselves to increase their supplies of raw and manufactured produce, that they may exchange the surplus for the products imported from abroad. And the merchant, finding a ready demand for such products, is prompted to import a greater variety, to find out cheaper markets, and thus constantly to afford new incentives to the vanity and ambition, and consequently to the enterprise and industry, of his customers. The whole powers of the mind and the body are thus called into action; and the passion for foreign commodities — a passion which has some-

times been ignorantly censured — becomes one of the most efficient causes of wealth and civilisation.

Not only, however, does foreign commerce excite industry, distribute the gifts of nature, and enable them to be turned to the best account, but it also distributes the gifts of science and of art, and gives to each particular country the means of profiting by the inventions and discoveries of others as much as by those of her own citizens. The ingenious machine invented by Mr. Whitney, of the United States, for separating cotton wool from the pod, by reducing the cost of the raw material of one of our principal manufactures, has been quite as advantageous to us as to his own countrymen. And the discoveries and inventions of Watt, Arkwright, and Wedgwood, by reducing the cost of the articles we send abroad, have been as advantageous to our foreign customers as to ourselves. Commerce has caused the blessings of civilisation to be universally diffused, and the treasures of knowledge and science to be conveyed to the remotest corners. Its humanising influence is, in this respect, most important; while, by making each country depend for the means of supplying a considerable portion of its wants on the assistance of others, it has done more than any thing else to remove a host of the most baleful prejudices, and to make mankind regard each other as friends and brothers, and not as enemies. The dread, once so prevalent, of the progress of other nations in wealth and civilisation, is now universally admitted to be as absurd as it is illiberal. While every people ought always to be prepared to resist and avenge any attack upon their independence or their honour, it is not to be doubted that their real prosperity will be best secured by their endeavouring to live at peace. "A commercial war, whether crowned with victory or branded with defeat, can never prevent another nation from becoming more industrious than you are; and if they are more industrious they will sell cheaper; and consequently your customers will forsake your shop and go to theirs. This will happen, though you covered the ocean with fleets, and the land with armies. The soldier may lay waste; the privateer, whether successful or unsuccessful, will make poor; but it is the eternal law of Providence that 'the hand of the diligent can alone make rich.'" — (*Tucker's Four Tracts*, p. 41. 3d ed.)

Mr. Hume has beautifully illustrated the powerful and salutary influence of that spirit of industry and enterprise resulting from the eager prosecution of commerce and the arts. "Men," says he, "are then kept in perpetual occupation, and enjoy, as their reward, the occupation itself, as well as those pleasures which are the fruits of their labour. The mind acquires new vigour; enlarges its powers and faculties; and, by an assiduity in honest industry, both satisfies its natural appetites, and prevents the growth of unnatural ones, which commonly spring up when nourished with ease and idleness. Banish those arts from society, you deprive men both of action and of pleasure; and, leaving nothing but indolence in their place, you even destroy the relish of indolence, which never is agreeable but when it succeeds to labour, and recruits the spirits, exhausted by too much application and fatigue.

"Another advantage of industry and of refinements in the mechanical arts is, that they commonly produce some refinements in the liberal; nor can the one be carried to perfection, without being accompanied in some degree with the other. The same age which produces great philosophers and politicians, renowned generals and poets, usually abounds with skilful weavers and ship-carpenters. We cannot reasonably expect that a piece of woollen cloth will be wrought to perfection in a nation which is ignorant of astronomy, or where ethics are neglected. The spirit of the age affects all the arts; and the minds of men, being once roused from their lethargy, and put into a fermentation, turn themselves on all sides, and carry improvements into every art and science. Profound ignorance is totally banished; and men enjoy the privilege of rational creatures, to think as well as to act, to cultivate the pleasures of the mind as well as those of the body.

"The more these refined arts advance, the more sociable do men become; nor is it possible that, when enriched with science, and possessed of a fund of conversation, they should be contented to remain in solitude, or live with their fellow citizens in that distant manner which is peculiar to ignorant and barbarous nations. They flock into cities; love to receive and communicate knowledge; to show their wit or their breeding; their taste in conversation or living, in clothes or furniture. Curiosity allures the wise, vanity the foolish, and pleasure both. Particular clubs and societies are every where formed; both sexes meet in an easy and sociable manner; and the tempers of men, as well as their behaviour, refine apace. So that beside the improvements they receive from knowledge and the liberal arts, it is impossible but they must feel an increase of humanity from the very habit of conversing together, and contributing to each other's pleasure and entertainment. Thus *industry*, *knowledge*, and *humanity* are linked together by an indissoluble chain; and are found, from experience as well as reason, to be peculiar to the more polished, and, what are commonly denominated, the more luxurious ages." — (*Essay of Refinement in the Arts*.)

Most commercial treatises, and most books on political economy, contain lengthened statements as to the comparative advantages derived from the home and foreign trade. But these statements are almost always bottomed on the most erroneous principles. The quantity and value of the commodities which the inhabitants of an extensive country exchange with each other, is far greater than the quantity and value of those they exchange with foreigners: but this is not, as is commonly supposed, enough to show that the home trade is proportionally more advantageous. Commerce, it must be borne in mind, is not a direct but an indirect source of wealth. The mere exchange of commodities adds nothing to the riches of society. The influence of commerce on wealth consists in its allowing employments to be separated and prosecuted without interruption. It gives the means of pushing the divisions of labour to the furthest extent; and supplies mankind with an infinitely greater quantity of necessities and accommodations of all sorts, than could have been produced, had individuals and nations been forced to depend upon their own comparatively feeble efforts for the supply of their wants. And hence, in estimating the comparative advantageousness of the home and foreign trades, the real questions to be decided are, which of them contributes most to the division of labour? and which of them gives the greatest stimulus to invention and industry? These questions do not, perhaps, admit of any very satisfactory answer. The truth is, that both home trade and foreign trade are most prolific sources of wealth. Without the former, no division of labour could be established, and man would for ever remain in a barbarous state. Hence, perhaps, we may say that it is the most indispensable; but the length to which it could carry any particular country in the career of civilisation, would be limited indeed. Had Great Britain been cut off from all intercourse with strangers, there is no reason for thinking that we should have been at this day advanced beyond the point to which our ancestors had attained during the Heptarchy! It is to the products and the arts derived from others, and to the emulation inspired by their competition and example, that we are mainly indebted for the extraordinary progress we have already made, as well as for that we are yet destined to make.

Dr. Smith, though he has satisfactorily demonstrated the impolicy of all restrictions on the freedom of commerce, has, notwithstanding, endeavoured to show that it is more for the public advantage that capital should be employed in the home trade than in foreign trade, on the ground that the capitals employed in the former are more frequently returned, and that they set a greater quantity of labour in motion than those employed in the latter. But we have elsewhere endeavoured to show that the rate of profit which different businesses yield is the only test of their respective advantageousness. — (*Principles of Political Economy*, 2d ed. pp. 160—180.) Now, it is quite evident that capital will not be employed in foreign trade, unless it yield as much profit as could be made by employing it at home. No merchant sends a ship to China, if it be in his power to realise a larger profit by sending her to Dublin or Newcastle; nor would any one build a ship, unless he expected that the capital so laid out would be as productive as if it were employed in agriculture or manufactures. The more or less rapid return of capital is a matter of very little importance. If the average rate of profit be 10 per cent., an individual who turns over his capital 10 times a year, will make *one* per cent. of profit each time; whereas if he turns it only once a year, he will get the whole 10 per cent. at once. Competition reduces the rate of nett profit to about the same level in all businesses; and we may be quite certain that those who employ themselves in the departments in which capital is most rapidly returned, do not, at an average, gain more than those who employ themselves in the departments in which the returns are most distant. No one is a foreign merchant because he would rather deal with foreigners than with his own countrymen, but because he believes he will be able to employ his capital more advantageously in foreign trade than in any other business: and while he does this, he is following that employment which is most beneficial for the public as well as for himself.

IV. RESTRICTIONS ON COMMERCE.

The statements already made, by explaining the nature and principles of commercial transactions, are sufficient to evince the inexpediency of subjecting them to any species of restraint. It is obvious, indeed, that restrictions are founded on false principles. When individuals are left to pursue their own interest in their own way, they naturally resort to those branches of industry which they reckon most advantageous for themselves; and, as we have just seen, these are the very branches in which it is most for the public interest that they should be employed. Unless, therefore, it could be shown that a government can judge better as to what sort of transactions are profitable or otherwise than private individuals, its regulations cannot be of the smallest use, and may be exceedingly injurious. But any such pretension on the part of government would be universally scouted. It is undeniably certain that a regard to our own interest is, if not an unerring guide to direct us in such matters, at least incomparably better than any

other. If the trade with a particular country or in a particular commodity be a losing one, or merely a less profitable one than others, it is quite as unnecessary to pass an act to prevent it from being carried on, as it would be to interfere to prevent individuals from selling their labour or their commodities below the market price. It appears, therefore, that all regulations affecting the freedom of commerce, or of any branch of industry, are either useless or pernicious. They are useless, when they are intended to protect the interest of individuals by preventing them from engaging in disadvantageous businesses; and pernicious, when they prevent them from engaging in those that are advantageous. The self interest of the parties concerned is the only safe principle to go by in such matters. When the acts of the legislature are in unison with it, there is nothing to object to in them, save only that they might as well not exist; but whenever they are inconsistent with it — that is, whenever they tend to divert capital and industry into channels, into which individuals, if left to their own discretion, would not have carried them — they are decidedly injurious.

No one denies that it is possible to confer, by means of a restrictive regulation, an advantage on a greater or less number of individuals. This, however, is no proof that it is advantageous in a public point of view; and it is by its influence in this respect that we are to decide concerning it. If the exclusion of an article imported from abroad, in order to encourage its manufacture at home, raise its price in the home market, that circumstance will, for a while at least, be advantageous to those engaged in its production. But is it not clear that all that is thus gained by them, is *lost by those who purchase the article*? To suppose, indeed, that the exclusion of commodities that are comparatively cheap, to make room for those that are comparatively dear, can be a means of enriching a country, is equivalent to supposing that a people's wealth might be increased by destroying their most powerful machines, and throwing their best soils out of cultivation.

But it is contended, that though this might be the case in the instance of commodities produced at home, it is materially different when the commodity excluded came to us from abroad. It is said, that in this case the exclusion of foreign produce increases the demand for that produced at home, and consequently contributes to increase the demand for labour; so that the rise of price it occasions is, in this way, more than balanced by the other advantages which it brings along with it. But the fact is, that though the demand for one species of produce may be increased by a prohibition of importation, the demand for some other species is sure to be at the same time equally diminished. There is no jugglery in commerce. Whether it be carried on between individuals of the same country, or of different countries, it is in all cases bottomed on a fair principle of reciprocity. Those who will not buy need not expect to sell, and conversely. It is impossible to export without making a corresponding importation. We get nothing from the foreigner gratuitously: and hence, when we prevent the importation of produce from abroad, we prevent, by the very same act, the exportation of an equal amount of British produce. All that the exclusion of foreign commodities ever effects, is the substitution of one sort of demand for another. It has been said, that "when we drink beer and porter we consume the produce of English industry, whereas when we drink port or claret we consume the produce of the industry of the Portuguese and French, to the obvious advantage of the latter, and the prejudice of our countrymen!" But, how paradoxical soever the assertion may at first sight appear, there is not at bottom any real distinction between the two cases. What is it that induces foreigners to supply us with port and claret? The answer is obvious: — We either send directly to Portugal and France an *equivalent in British produce*, or we send such equivalent, in the first place to South America for bullion, and then send that bullion to the Continent to pay for the wine. And hence it is as clear as the sun at noon-day, that the Englishman who drinks only French wine, who eats only bread made of Polish wheat, and who wears only Saxon cloth, gives, by occasioning the exportation of a corresponding amount of British cotton, hardware, leather, or other produce, the same encouragement to the industry of his countrymen, that he would give were he to consume nothing not immediately produced at home. A quantity of port wine and a quantity of Birmingham goods are respectively of the same value; so that whether we directly consume the hardware, or, having exchanged it for the wine, consume the latter, must plainly, in so far as the employment of British labour is concerned, be altogether indifferent.

It is absolutely nugatory, therefore, to attempt to encourage industry at home by restraining importation from abroad. We might as well try to promote it by interdicting the exchange of shoes for hats. We only resort to foreign markets, that we may supply ourselves with articles that cannot be produced at home, or that require more labour to produce them here, than is required to produce the equivalent exported to pay for them. It is, if any thing can be, an obvious contradiction and absurdity to attempt to promote wealth or industry by prohibiting an intercourse of this sort. Such prohibition, even when least injurious, is sure to force capital and labour into less pro-

ductive channels; and cannot fail to diminish the foreign demand for one species of produce, quite as much as it extends the home demand for another.

It is but seldom, however, that a restriction on importation from abroad does no more than substitute one sort of employment for another. Its usual effect is both to alter the distribution of capital, and to increase the price of commodities. A country rarely imports any commodity from abroad that may be as cheaply produced at home. In the vast majority of instances, the articles bought of the foreigner could not be directly produced at home, without a much greater outlay of capital. Suppose that we import 1,000,000*l.* worth of any commodity, that its importation is prohibited, and that the same quantity of produce cannot be raised in this country for less than 1,200,000*l.* or 1,500,000*l.*: in a case of this sort, — and this is actually the case in 99 out of every 100 instances in which prohibitions are enacted, — the prohibition has the same effect on the consumers of the commodity, as if, supposing it not to have existed, they had been burdened with a peculiar tax of 200,000*l.* or 500,000*l.* a year. But, had such been the case, what the consumers lost would have gone into the coffers of the treasury, and would have afforded the means of repealing an equal amount of other taxes; whereas, under the prohibitory system, the high price, being occasioned by an increased difficulty of production, is of no advantage to any one. So that, instead of gaining any thing by such a measure, the public incurs a dead loss of 200,000*l.* or 500,000*l.* a year.

We have said that a prohibition of importation may be productive of immediate advantage to the home producers of the prohibited article. It is essential, however, to remark that this advantage cannot continue for any considerable time, and that it *must* be followed by a period of distress. Were the importation of foreign silks put an end to, that circumstance, by narrowing the supply of silk goods, and raising their prices, would, no doubt, be, in the first instance, advantageous to the manufacturers, by elevating their profits above the common level. But the consequence would be, that those already engaged in the trade would immediately set about extending their concerns; at the same time that not a few of those engaged in other employments would enter a business which presented such a favourable prospect: nor would this transference of capital to the silk manufacture be stopped, till such an increased supply of silks had been brought to market as to occasion a glut. This reasoning is not founded upon hypothesis, but upon the widest experience. When a business is carried on under the protection of a restriction on importation, it is limited by the extent of the home market, and is incapable of further extension. It is, in consequence, particularly subject to that fluctuation which is the bane of industry. If, owing to a change of fashion, or any other cause, the demand be increased, then, as no supplies can be brought from abroad, prices suddenly rise, and the manufacture is rapidly extended, until a reaction takes place, and prices sink below their usual level: and if the demand decline, then, as there is no outlet abroad for the superfluous goods, their price is ruinously depressed, and the producers are involved in inextricable difficulties. The businesses deepest entrenched behind ramparts of prohibitions and restrictions, such as the silk trade previously to 1825, the West India trade, and agriculture since 1815, have undergone the most extraordinary vicissitudes; and have been at once more hazardous and less profitable than the businesses carried on under a system of fair and free competition.

A prohibition against buying in the cheapest markets is really, also, a prohibition against selling in the dearest markets. There is no test of high or low price, except the quantity of other produce for which an article exchanges. Suppose that, by sending a certain quantity of cottons or hardware to Brazil, we might get in exchange 150 hhds. of sugar, and that the same quantity, if sent to Jamaica, would only fetch 100 hhds.; is it not obvious, that by preventing the importation of the former, we force our goods to be sold for *two thirds* of the price they would otherwise have brought? To suppose that a system productive of such results can be a means of increasing wealth, is to suppose what is evidently absurd. It is certainly true that a restrictive regulation, which has been long acted upon, and under which a considerable quantity of capital is employed, ought not to be rashly or capriciously repealed. Every change in the public economy of a great nation ought to be gone about cautiously and gradually. Adequate time should be given to those who carry on businesses that have been protected, either to withdraw from them altogether, or to prepare to withstand the fair competition of foreigners. But this is *all* that such persons can justly claim. To persevere in an erroneous and oppressive system, merely because its abandonment might be productive of inconvenience to individuals, would be a proceeding inconsistent with every object for which society is formed, and subversive of all improvement.

It may, perhaps, be supposed that in the event of commodities being imported from abroad, after the abolition of a protecting regulation, that were previously produced at home, the workmen and those engaged in their production would be thrown upon the parish. Such, however, is not the case. We may, by giving freedom to commerce,

change the *species* of labour in demand, but it is not possible that we should thereby change its *quantity*. If, in consequence of the abolition of restrictions, our imports were increased to the amount of 4,000,000*l.* or 5,000,000*l.*, our exports, it is certain, must be augmented to the same extent: so that whatever diminution of the demand for labour might be experienced in certain departments would be balanced by a corresponding increase in others.

The pressure of taxation has often been alleged as an excuse for restrictions on commerce, but it is not more valid than the rest. Taxation may be heavy, and even oppressive; but so long as it is impartially and fairly assessed, it equally affects *all* branches of industry carried on at home, and consequently affords no ground whatever for the enactment of regulations intended to protect any particular business. And to propose to protect *all* branches of industry from foreign competition, is, in effect, to propose to put a total stop to commerce; for if nothing is to be imported, nothing can be exported. The imposition of moderate duties on foreign commodities, for the sake of revenue, is quite another thing. Many of these form among the very best subjects of taxation; and when the duties on them are confined within proper bounds, — that is, when they are not so high as to exert any injurious influence upon trade, or to occasion smuggling and fraud, — they cannot fairly be objected to.

It is sometimes contended, by those who assert, on general grounds, that restrictions are inexpedient, that it would be unwise, on the part of any country, to abolish them until she had obtained a security that those imposed by her neighbours would also be abolished. But the reasons that have been alleged in favour of this statement are not entitled to the least weight. It is our business to buy in the cheapest and sell in the dearest markets, without being, in any degree, influenced by the conduct of others. If they consent to repeal the restrictions they have laid on commerce, so much the better. But whatever others may do, the line of policy *we* ought to follow is clear and well defined. To refuse, for example, to buy claret, brandy, &c. from the French, because they lay absurd restrictions on the importation of British hardware, cottons, &c., would not be to retaliate upon them, but upon ourselves. The fact that we *do* import French wine and brandy shows that we do export to France, or to some other country to which France is indebted, an equivalent, in some sort, of British produce. The fear of being glutted with foreign products, unless we secure beforehand a certain outlet for our own, is the most unfounded that can be imagined. The foreigner who will take nothing of ours, can send us nothing of his. Though our ports were open to the merchants of all the countries of the world, the exports of British produce must always be equal to the imports of foreign produce; and none but those who receive our commodities, either at first or second hand, could continue to send any thing to us.

“Les étrangers ne peuvent demander ni désirer rien mieux, que la liberté de vous acheter et de vous vendre chez vous et dans vos colonies. Il faut la leur accorder, non par foiblesse et par impuissance, mais parcequ'elle est juste en elle-même, et qu'elle vous est utile. Ils ont tort sans doute de la refuser chez eux: mais cette faute d'ignorance dont, sans le savoir, ils sont punis les premiers, n'est pas un raison qui doit vous porter à vous nuire à vous-même en suivant cet exemple, et à vous exposer aux suites et aux dépenses d'une guerre pour avoir la vaine satisfaction d'user des représailles, dont l'effet ne peut manquer de retomber sur vous, et de rendre votre commerce plus désavantageux.”
— (*Le Trosne de l'Ordre Social*, p. 416.)

There are some, however, who contend, that though restrictions on importation from abroad be unfavourable to opulence, and the advancement of individuals and nations in arts and civilisation, they may, notwithstanding, be vindicated on other grounds, as contributing essentially to independence and security. The short and decisive answer to this is to be found in the reciprocity of commerce. It does not enrich one individual or nation at the expense of others, but confers its favours equally on all. We are under no obligations to the Portuguese, the Russians, or any other people with whom we carry on trade. It is not *our* advantage, but *their own*, that they have in view in dealing with us. We give them the full value of all that we import; and they would suffer quite as much inconvenience as we should do were this intercourse put an end to. The independence at which those aspire who would promote it by laying restrictions on commerce, is the independence of the solitary and unsocial savage; it is not an independence productive of strength, but of weakness. “The most flourishing states, at the moment of their highest elevation, when they were closely connected with every part of the civilised world by the golden chains of successful commercial enterprise, were, according to this doctrine, in the most perfect state of absolute dependence. It was not till all these connections were dissolved, and they had sunk in the scale of nations, that their true independence commenced! Such statements carry with them their own refutation. There is a natural dependence of nations upon each other, as there is a natural dependence of individuals upon each other. Heaven has so ordered it. Some soils, some climates, some situations, are productive exclusively of some peculiar fruits, which cannot else-

where be profitably procured. Let nations follow this as their guide. In a rich and rising community, the opulent capitalists may be as dependent upon the poor labourers, as the poor labourers upon the opulent capitalists. So it is with nations. The mutual dependence of individuals upon each other knits and binds society together, and leads to the most rapid advancement in wealth, in intelligence, and in every kind of improvement. It is the same, but on a far larger scale, with the mutual dependence of nations. To this alone do we owe all the mighty efforts of commerce; and what lights, what generous feelings, and multiplied means of human happiness, has it not every where spread!" — (*North American Review*, No. 57.)

The principles of commercial freedom, and the injurious influence of restrictive regulations, were set in a very striking point of view by Dr. Smith, in his great work; and they have been since repeatedly explained and elucidated. Perhaps, however, the true doctrines upon this subject have nowhere been better stated than in the petition presented by the merchants of London to the House of Commons on the 8th of May, 1820. This document is one of the most gratifying proofs of the progress of liberal and enlarged views. It was subscribed by all the principal merchants of the metropolis, who have not scrupled to express their conviction, that the repeal of every *protective regulation* would be for the public advantage. Such an address, confirming, as it did, the conclusions of science, by the approval of the best informed and most extensive merchants of the world, had a powerful influence on the legislature. During the last 10 years several most important reforms have been made in our commercial system; so that, besides being the first to promulgate the true theory of commerce, we are now entitled to the praise of being the first to carry it into effect. No doubt our trade is still fettered by many vexatious restraints; but these will gradually disappear, according as experience serves to disclose the benefits resulting from the changes already made, and the pernicious operation of the restrictions that are still allowed to continue.

The petition now referred to, is too important to be omitted in a work of this sort. It is as follows:—

"To the Honourable the Commons, &c., the Petition of the Merchants of the City of London.

"Sheweth,

"That foreign commerce is eminently conducive to the wealth and prosperity of a country, by enabling it to import the commodities for the production of which the soil, climate, capital, and industry of other countries are best calculated, and to export, in payment, those articles for which its own situation is better adapted.

"That freedom from restraint is calculated to give the utmost extension to foreign trade, and the best direction to the capital and industry of the country.

"That the maxim of buying in the cheapest market, and selling in the dearest, which regulates every merchant in his individual dealings, is strictly applicable, as the best rule for the trade of the whole nation.

"That a policy founded on these principles would render the commerce of the world an interchange of mutual advantages, and diffuse an increase of wealth and enjoyments among the inhabitants of each state.

"That, unfortunately, a policy the very reverse of this has been and is more or less adopted and acted upon by the government of this and every other country; each trying to exclude the productions of other countries, with the specious and well-meant design of encouraging its own productions: thus inflicting on the bulk of its subjects, who are consumers, the necessity of submitting to privations in the quantity or quality of commodities; and thus rendering what ought to be the source of mutual benefit and of harmony among states, a constantly recurring occasion of jealousy and hostility.

"That the prevailing prejudices in favour of the protective or restrictive system may be traced to the erroneous supposition that every importation of foreign commodities occasions a diminution or discouragement of our own productions to the same extent: whereas it may be clearly shown, that although the particular description of production which could not stand against unrestrained foreign competition would be discouraged, yet, as no importation could be continued for any length of time without a corresponding exportation, direct or indirect, there would be an encouragement, for the purpose of that exportation, of some other production to which our situation might be better suited; thus affording at least an equal, and probably a greater, and certainly a more beneficial, employment to our own capital and labour.

"That of the numerous protective and prohibitory duties of our commercial code, it may be proved that, while all operate as a very heavy tax on the community at large, very few are of any ultimate benefit to the classes in whose favour they were originally instituted, and none to the extent of the loss occasioned by them to other classes.

"That among the other evils of the restrictive or protective system, not the least is, that the artificial protection of one branch of industry or source of production against foreign competition, is set up as a ground of claim by other branches for similar protection; so that if the reasoning upon which these restrictive or prohibitory regulations are founded were followed out consistently, it would not stop short of excluding us from all foreign commerce whatsoever. And the same train of argument, which, with corresponding prohibitions and protective duties, should exclude us from foreign trade, might be brought forward to justify the re-enactment of restrictions upon the interchange of productions (unconnected with public revenue) among the kingdoms composing the union, or among the counties of the same kingdom.

"That an investigation of the effects of the restrictive system at this time is peculiarly called for, as it may, in the opinion of your petitioners, lead to a strong presumption, that the distress, which now so generally prevails, is considerably aggravated by that system; and that some relief may be obtained by the earliest practicable removal of such of the restraints as may be shown to be most injurious to the capital and industry of the community, and to be attended with no compensating benefit to the public revenue.

"That a declaration against the anti-commercial principles of our restrictive system is of the more importance at the present juncture; inasmuch as, in several instances of recent occurrence, the merchants and manufacturers of foreign countries have assailed their respective governments with applications for further protective or prohibitory duties and regulations, urging the example and authority of this country, against which they are almost exclusively directed, as a sanction for the policy of such measures. And certainly, if the reasoning upon which our restrictions have been defended is worth any thing, it will

apply in behalf of the regulations of foreign states against us. They insist upon our superiority in capital and machinery, as we do upon their comparative exemption from taxation, and with equal foundation.

"That nothing would tend more to counteract the commercial hostility of foreign states, than the adoption of a more enlightened and more conciliatory policy on the part of this country.

"That although, as a matter of mere diplomacy, it may sometimes answer to hold the removal of particular prohibitions, or high duties, as depending upon corresponding concessions by other states in our favour, it does not follow that we should maintain our restrictions in cases where the desired concessions on their part cannot be obtained. Our restrictions would not be the less prejudicial to our own capital and industry, because other governments persisted in preserving impolitic regulations.

"That, upon the whole, the most liberal would prove to be the most politic course on such occasions.

"That independent of the direct benefit to be derived by this country, on every occasion of such concession or relaxation, a great incidental object would be gained, by the recognition of a sound principle or standard, to which all subsequent arrangements might be referred; and by the salutary influence which a promulgation of such just views, by the legislature and by the nation at large, could not fail to have on the policy of other states.

"That in thus declaring, as your petitioners do, their conviction of *the impolicy and injustice of the restrictive system*, and in desiring every practicable relaxation of it, they have in view only such parts of it as are not connected, or are only subordinately so, with the public revenue. As long as the necessity for the present amount of revenue subsists, your petitioners cannot expect so important a branch of it as the customs to be given up, nor to be materially diminished, unless some substitute less objectionable be suggested. But it is *against every restrictive regulation of trade, not essential to the revenue, against all duties merely protective from foreign competition, and against the excess of such duties as are partly for the purpose of revenue, and partly for that of protection*, that the prayer of the present petition is respectfully submitted to the wisdom of parliament.

"May it therefore," &c.

For examples of the practical working and injurious operation of restrictions, see the articles BORDEAUX, CADIZ, CAGLIARI, COLONY TRADE, CORN LAWS AND CORN TRADE, NAPLES, TIMBER, &c., in this Dictionary; the articles on the American Tariff and the French Commercial System in Nos. 96. and 99. of the *Edinburgh Review*; the Report of the Committee of Commerce and Navigation to the House of Representatives of the United States, 8th of February, 1830; and the *Petition and Memoire à l'Appui*, addressed, in 1828, by the landowners and merchants of the Gironde to the Chamber of Deputies.

For an account of the doctrines with respect to the *balance of trade*, and the importation and exportation of the precious metals, see the articles BALANCE OF TRADE, and EXCHANGE.

For an account of the articles exported from and imported into Great Britain, see IMPORTS AND EXPORTS.

COMPANIES. In commerce or the arts, a company is a number of persons associated together for the purpose of carrying on some commercial or industrious undertaking. When there are only a few individuals associated, it is most commonly called a *copartnery*; the term company being usually applied to large associations, like the East India Company, the Bank of England, &c., who conduct their operations by means of agents acting under the orders of a Board of directors.

Companies have generally been divided into two great classes—exclusive or joint stock companies, and open or regulated companies.

1. *Exclusive or Joint Stock Companies.*—By an institution of this sort is meant a company having a certain amount of capital, divided into a greater or smaller number of transferable shares, managed for the common advantage of the shareholders by a body of directors chosen by and responsible to them. After the stock of a company of this sort has been subscribed, no one can enter it without previously purchasing one or more shares belonging to some of the existing members. The partners do nothing individually; all their resolutions are taken in common, and are carried into effect by the directors and those whom they employ.

According to the common law of England, all the partners in a joint stock company are jointly and individually liable, to the whole extent of their fortunes, for the debts of the company. They may make arrangements amongst themselves, limiting their obligations with respect to each other; but unless established by an authority competent to set aside the general rule, they are all indefinitely responsible to the public. Parliament sometimes limits the responsibility of the shareholders in joint stock companies established by statute, to the amount of the shares they respectively hold. Charters of incorporation granted by the Crown were also, until lately, supposed necessarily to have this effect; but by the act 6 Geo. 4. c. 96. the Crown is empowered to grant charters of incorporation by which the members of corporate bodies may be made *individually liable, to such extent, and subject to such regulations and restrictions*, as may be deemed expedient. Hence charters are now frequently granted for the purpose merely of enabling companies to sue and be sued in courts of law, under the names of some of their office-bearers, without in any respect limiting the responsibility of the shareholders to the public. This limitation cannot be implied in a charter any more than in an act of parliament, and will be held not to exist unless it be distinctly set forth.

"In a private copartnery, no partner, without the consent of the company, can transfer his share to another person, or introduce a new member into the company. Each member, however, may, upon proper warning, withdraw from the copartnery, and demand payment from them of his share of the common stock. In a joint stock com-

pany, on the contrary, no member can demand payment of his share from the company; but each member may, without their consent, transfer his share to another person, and thereby introduce a new member. The value of a share in a joint stock is always the price which it will bring in the market; and this may be either greater or less, in any proportion, than the sum which its owner stands credited for in the stock of the company." — (*Wealth of Nations*, vol. iii. p. 238.)

2. *Utility of Joint Stock Companies.* — Whenever the capital required to carry on any undertaking exceeds what may be furnished by an individual, it is indispensable, in order to the prosecution of the undertaking, that an association should be formed. In all those cases, too, in which the chances of success are doubtful, or where a lengthened period must necessarily elapse before an undertaking can be completed, an individual, though ready enough to contribute a small sum in connection with others, would, generally speaking, be very little inclined, even if he had the means, to encounter the whole responsibility of such enterprises. Hence the necessity and advantage of companies or associations. It is to them that we are indebted for those canals by which every part of the country is intersected, for the formation of so many noble docks and warehouses, for the institution of our principal banks and insurance offices, and for many other establishments of great public utility carried on by the combined capital and energies of large bodies of individuals.

3. *Branches of Industry, for the Prosecution of which Joint Stock Companies may be advantageously established.* — In order to ensure a rational prospect of success to a company, the undertaking should admit of being carried on according to a regular systematic plan. The reason of this is sufficiently obvious. The business of a great association must be conducted by factors or agents; and unless it be of such a nature as to admit of their duties being clearly pointed out and defined, the association would cease to have any effectual control over them, and would be, in a great measure, at their mercy. An individual who manages his own affairs reaps all the advantage derivable from superior skill, industry, and economy; but the agents, and even directors, of joint stock companies labour, in most cases, entirely or principally for the advantage of others; and cannot therefore, however conscientious, have the same powerful motives to act with energy, prudence, and economy. "Like," says Dr. Smith, "the stewards of a rich man, they are apt to consider attention to small matters as not for their master's honour, and very easily give themselves a dispensation from having it. Negligence and profusion, therefore, must always prevail more or less in the management of the affairs of such a company." It also not unfrequently happens that they suffer from the bad faith, as well as the carelessness and extravagance of their servants; the latter having, in many instances, endeavoured to advance their own interests at the expense of their employers. Hence the different success of companies whose business may be conducted according to a nearly uniform system, — such as dock, canal, and insurance companies, rail-road companies, &c. — and those whose business does not admit of being reduced to any regular plan, and where much must always be left to the sagacity and enterprise of those employed. All purely commercial companies, trading upon a joint stock, belong to the latter class. Not one of them has ever been able to withstand the competition of private adventurers; they cannot subject the agents they employ to buy and sell commodities in distant countries to any effectual responsibility; and from this circumstance, and the abuses that usually insinuate themselves into every department of their management, no such company has ever succeeded, unless when it has obtained some exclusive privilege, or been protected from competition.

The circumstances now mentioned would seem to oppose the most formidable obstacles to the success of the companies established in this country for the prosecution of mining in America. This business does not admit of being reduced to a regular routine system. Much must always depend on the skill and probity of the agents employed at the mines; and it must plainly be very difficult, if not quite impossible, for directors resident in London to exercise any effectual *surveillance* over the proceedings of those who are at so great a distance. Hence it is not at all likely that these establishments will ever be so productive to the undertakers, as if they had been managed by the parties themselves.

The Abbé Morellet has given, in a tract published in 1769 (*Examen de la Réponse de M. N.*, pp. 35—38.), a list of 55 joint stock companies, for the prosecution of various branches of foreign trade, established in different parts of Europe since 1600, every one of which had failed, though most of them had exclusive privileges. Most of those that have been established since the publication of the Abbé Morellet's tract have had a similar fate.

But notwithstanding both principle and experience concur in showing how very ill fitted a large association is for the purpose of prosecuting commercial undertakings, there are cases in which they cannot be prosecuted except by associations of this sort, and when it may be expedient to grant them certain peculiar privileges. When, owing either to the disinclination or inability of government to afford protection to those engaged in any

particular department of trade, they are obliged to provide for their own defence and security, it is obviously necessary that they should have the power to exclude such individuals as may refuse to submit to the measures, or to bear their due share of the expense, required for the common protection of all. The Russian Company, the East India Company, the Levant or Turkey Company, and most of the other great trading companies which have existed in this country, seem principally to have grown out of a real or supposed necessity of this sort. It was not believed that any safe or advantageous intercourse could be carried on with barbarous countries without the aid of ships of war, factories, interpreters, &c. And as government was not always able or willing to afford this assistance, the traders were formed into companies or associations, and vested with such peculiar privileges as appeared to be necessary for enabling them to prosecute the trade without any extrinsic support. "When," says Dr. Smith, "a company of merchants undertake, at their own risk and expense, to establish a new trade with some remote and barbarous nation, it may not be unreasonable to incorporate them into a joint stock company, and to grant them, in case of success, a monopoly of the trade for a certain number of years. It is the easiest and most natural way in which the state can recompense them for hazarding a dangerous and expensive experiment, of which the public is afterwards to reap the benefit. A temporary monopoly of this kind may be vindicated upon the same principles upon which a like monopoly of a new machine is granted to its inventor, and that of a new book to its author. But upon the expiration of the term, the monopoly ought certainly to determine; the forts and garrisons, if it was found necessary to establish any, to be taken into the hands of government, their value to be paid to the company, and the trade to be laid open to all the subjects of the state." — (*Wealth of Nations*, vol. iii. p. 258.)

It may be doubted, however, whether it be really necessary, even in such a case as that now mentioned, to establish a *joint stock company* with peculiar privileges, and whether the same thing might not be more advantageously effected by the establishment of an open or regulated company.

4. *Open or Regulated Companies.* — The affairs of such companies or associations are managed by directors appointed by the members. They do not, however, possess a common or joint stock. Each individual pays a fine upon entering into the company, and most commonly an annual contribution: a duty applicable to the business of the company is also sometimes charged upon the goods imported and exported from and to the countries with which they trade. The sums so collected are applied by the directors to fit out ambassadors, consuls, and such public functionaries as may be required to facilitate commercial dealings, or to build factories, maintain cruisers, &c. The members of such companies trade upon their own stock, and at their own risk. So that when the fine, or the sum payable on admission into a regulated company, is moderate, it is impossible for its members to form any combination that would have the effect of raising their profits above the common level; and there is the same keen and close competition amongst them that there is amongst other classes of traders. A regulated company is, in fact, a device for making those engaged in a particular branch of trade bear the public or political expenses incident to it, at the same time that it leaves them to conduct their own business with their own capital, and in their own way.

Should, therefore, government at any time refuse, or be unable to afford, that protection to those engaged in any branch of trade which is necessary to enable them to carry it on, their formation into a regulated company would seem to be the most judicious measure that could be adopted; inasmuch as it would obtain for them that protection which is indispensable, without encroaching on the freedom of individual enterprise.

The African, the Levant, and some other branches of trade, were for a long time conducted by open or regulated companies. These, however, have been recently abolished: the African Company, by the act 1 & 2 Geo. 4. c. 28.; and the Levant Company, by the act 6 Geo. 4. c. 33. The Russia Company still exists. — (See *RUSSIA COMPANY*.)

In so far as relates to protection, it may perhaps be thought, for the reasons given by Dr. Smith, that a joint stock company is better calculated to afford it than a regulated company. The directors of the latter having, Dr. Smith alleges, no particular interest in the prosperity of the general trade of the company, for behoof of which, ships of war, factories, or forts, have to be maintained, are apt to neglect them, and to apply their whole energies to the care of their own private concerns. But the interest of the directors of a joint stock company are, he contends, in a great measure identified with those of the association. They have no private capital employed in the trade; their profits must depend upon the prudent and profitable management of the common stock; and it may, therefore, it is argued, be fairly presumed that they will be more disposed to attend carefully to all the means by which the prosperity of the association may be best secured. On the other hand, however, it is seldom that the directors of joint stock companies stop at the proper point; having almost invariably attempted to extend their commercial dealings by force, and to become not only merchants but sovereigns. Nor is this any thing but

what might have been expected, seeing that the consideration and extensive patronage accruing from such measures to the directors is generally of far more importance to them than a moderate increase of the dividends on their stock. Whenever they have been able, they have seldom scrupled to employ arms to advance their projects; and instead of contenting themselves with shops and factories, have constructed fortifications, embodied armies, and engaged in war. But such has not been the case with regulated companies. The businesses under their control have uniformly been conducted in a comparatively frugal and parsimonious manner; their establishments have been, for the most part, confined to factories; and they have rarely, if ever, allowed themselves to be seduced by schemes of conquest and dominion.

And hence, considering them as *commercial machines*, it does not really seem that there can be any doubt as to the superiority of a regulated over a joint stock company. The latter has the defect, for which nothing almost can compensate, of *entirely excluding individual enterprise and competition*. When such a company enjoys any peculiar privilege, it naturally, in pursuing its own interest, endeavours to profit by it, how injurious soever it may be to the public. If it have a monopoly of the trade with any particular country, or of any particular commodity, it rarely fails, by understocking the home and foreign markets, to sell the goods which it imports and exports at an artificially enhanced price. It is not its object to employ a comparatively large capital, but to make a large profit on a comparatively small capital. The conduct of the Dutch East India Company in burning spices, that their price might not be lowered by larger importations, is an example of the mode in which such associations uniformly and, indeed, almost necessarily act. All individuals are desirous of obtaining the highest possible price for what they have to sell; and if they are protected by means of a monopoly, or an exclusive privilege, from the risk of being undersold by others, they never hesitate about raising the price of their products to the highest elevation that the competition of the buyers will allow them; and thus frequently realise the most exorbitant profits.

And yet, notwithstanding these advantages, such is the negligence, profusion, and speculation, inseparable from the management of great commercial companies, that even those that have had the monopoly of the most advantageous branches of commerce have rarely been able to keep out of debt. It will be shown in the article EAST INDIA COMPANY, that that association has lost by its trade; and that, had it not been for the aid derived from the revenues of India, it must long since have ceased to exist. To buy in one market; to sell with profit in another; to watch over the perpetually occurring variations in the prices, and in the supply and demand of commodities; to suit with dexterity and judgment the quantity and quality of goods to the wants of each market; and to conduct each operation in the best and cheapest manner; requires a degree of unremitting vigilance and attention, which it would be visionary to expect from the directors or servants of a great joint stock association. Hence it has happened, over and over again, that branches of commerce which proved ruinous to companies, have become exceedingly profitable when carried on by individuals.

5. *Constitution of Companies.* — When application is made to parliament for an act to incorporate a number of individuals into a joint stock company for the prosecution of any useful undertaking, care ought to be taken not to concede to them any privileges that may be rendered injurious to the public. If a company be formed for the construction of a dock, a road, or a canal, it may be necessary, in order to stimulate individuals to engage in the undertaking, to give them some peculiar privileges for a certain number of years. But if other persons were to be permanently hindered from constructing new docks, or opening new lines of communication, a lasting injury might be done to the public. It may be highly expedient to incorporate a company for the purpose of bringing water into a city; but supposing there were no springs in the vicinity, other than those to which this company has acquired a right, they might, unless restrained by the act incorporating them, raise the price of water to an exorbitant height; and make large profits for themselves at the expense and to the injury of the public. In all cases of this sort; and in the case, indeed, of all joint stock companies established for the formation of canals, railroads, &c.; it would be sound policy to limit the rates charged for their services, or on account of the water, ships, goods, &c. conveyed by their means, and also to limit the dividends, or to fix a *maximum* beyond which they should not be augmented: enacting, that if the rates charged by the company produce more than sufficient to pay the maximum rate of dividend, and to defray the wear and tear of the aqueduct, canal, &c., they shall be allowed to reduce them till they only yield this much; and, in the event of their declining to do so, that the whole surplus above paying the dividend shall be applied to purchase up the stock of the association, so that ultimately the charges on account of dividends may be entirely abolished. Had this principle been acted upon when canals first began to be formed in England, the carriage of goods conveyed by some of the most important lines of communication would now have cost almost nothing; and this desirable result might have been accomplished in the way now suggested, with-

out, we believe, diminishing in any degree the number of those undertakings. There are few who, at the time they engage in such enterprises, suppose that they will yield more than 10 or 12 per cent. ; and vast numbers will always be disposed to engage in them, if there be any reasonable prospect of their yielding this much. Now, when such is the case, is it not the duty of government to provide, in the event of the undertaking becoming in an *unexpected and unusual degree profitable*, that the public should derive some advantage from it? This is not a case in which competition can reduce profits to the common level. The best, perhaps the only practicable, line for a canal or railroad between any two places will be appropriated by those who are first in the field ; who thus, in fact, obtain a natural monopoly of which they cannot be deprived : and hence the advantage of limiting the charges and dividends : without discouraging enterprise, it affords a security that private individuals shall not reap an unusual and unlooked for profit at the expense of the public.

In all those cases in which companies are formed for the prosecution of undertakings that may be carried on, with equal advantage to the public, by individuals ; or where there are no very considerable difficulties to overcome, or risks to encounter ; they ought to enjoy no privilege whatever, but should be regarded, in every point of view, as if they were mere individuals.

For accounts of the principal joint stock and regulated companies established in this country, see the articles *BANK OF ENGLAND, DOCKS, EAST INDIA COMPANY, INSURANCE, RUSSIA COMPANY, &c. &c.*

6. *Companies en Commandite.* — In France there is a sort of companies denominated *sociétés en commandite*. A society of this description consists of one or more partners, liable, without limitation, for the debts of the company ; and one or more partners, or *commanditaires*, liable only to the extent of the funds they have subscribed. A *commanditaire* must not, however, take any part in the business of the company ; if he do this, he loses his inviolability, and makes himself responsible for the debts of the association. The names of the partners in such societies must be published, and the amount of the sums contributed by the *commanditaires*.

It has been proposed to introduce partnerships of this sort into this country ; but it seems very doubtful whether any thing would be gained by such a measure. Partnerships *en commandite* may be very easily abused, or rendered a means of defrauding the public. It is quite visionary to imagine that the *commanditaires* can be prevented from indirectly influencing the other partners : and supposing a collusion to exist amongst them, it might be possible for them to divide large sums as profit, when, perhaps, they had really sustained a loss ; and to have the books of the association so contrived, that it might be very difficult to detect the fraud. This, it is alleged, is by no means a rare occurrence in France.

7. *Civic Companies, or Corporations.* — Exclusive of the companies previously mentioned, a number of ancient companies or corporations exist in this and most other European countries, the members of which enjoy certain political as well as commercial privileges. When the feudal system began to be subverted by the establishment of good order and regular government in the towns, the inhabitants were divided into certain trades or corporations, by which the magistrates and other functionaries were chosen. The members of these trades, or corporations, partly to enhance the value of their privileges, and partly to provide a resource, in case of adversity, for themselves, acquired or usurped the power of enacting by-laws regulating the admission of new members, and at the same time set about providing a fund for the support of such as accident or misfortune might reduce to a state of indigence. Hence the origin of apprenticeships, the refusal to allow any one not a member of a corporation to carry on any business within the precincts of any town corporate, and the various regulations that had to be submitted to, and the fees that had to be paid by the claimants for enrolment in corporations. For a lengthened period these privileges and regulations were very oppressive. Within the last century, however, their influence has been progressively diminishing. In France, where the abuses inseparable from the system had attained to a very great height, it was entirely swept off by the Revolution : and though corporations still exist in this country, they have been stripped of several of their peculiar franchises ; and should now, for the most part, be regarded more, perhaps, in the light of charitable than of political institutions. It would be well, however, were they reduced entirely to the former character ; and were the few political and commercial privileges, which they still enjoy, communicated to the rest of the citizens. At their first institution, and for some time after, corporations, considered as political bodies, were probably useful : but such is no longer the case ; and in so far as they now possess any special immunities, they tend to obstruct that free competition that is so advantageous.

The following extract from a *Report on the Commerce and Manufactures of the United States*, drawn up by Albert Gallatin, Esq., then secretary to the Treasury, and laid before Congress in 1816, sets the superior advantages resulting from the unrestricted

freedom of industry in a very striking point of view. "No cause," says he, "has, perhaps, more promoted in every respect the general improvement of the United States, than the absence of those systems of internal restriction and monopoly which continue to disfigure the state of society in other countries. No laws exist here, directly or indirectly, confining men to a particular occupation or place, or excluding any citizen from any branch he may, at any time, think proper to pursue. Industry is, in every respect, free and unfettered; every species of trade, commerce, and profession, and manufacture, being equally open to all, *without requiring any regular apprenticeship, admission, or licence*. Hence the improvement of America has not been confined to the improvement of her agriculture, and to the rapid formation and settlement of new states in the wilderness; but her citizens have extended their commerce to every part of the globe, and carry on with complete success even those branches for which a monopoly had heretofore been considered essentially necessary."

• There is in *Rees's Cyclopædia*, article *Company*, a list of the different Civic Companies belonging to the City of London, in which the periods of their incorporation, and various other important particulars with respect to several of them, are specified.

COMPASS (Ger. *Ein Kompass*; Du. *Zeekompas*; Da. *Søekompass*; Sp. *Sjücompass*; Fr. *Boussole*, *Compas de mer*; It. *Bussola*; Sp. *Aguja de marear*; Port. *Compasso de marear*; Rus. *Kompass korabelnii*), or mariner's compass, an instrument composed of a needle and card, by which the ship's course is directed. The needle, with little variation, always points towards the north, and hence the mode of steering by the compass.

The common opinion is that the compass was invented by Flavio Gioia, a citizen of the once famous republic of Amalphi, very near the beginning of the fourteenth century. Dr. Robertson has adopted this opinion, and regrets that contemporary historians furnish no details as to the life of a man to whose genius society is so deeply indebted. — (*Hist. of America*, vol. i. p. 47. 8vo ed.) But though Gioia may have made improvements on the compass, it has been shown that he has no claim to be considered as its discoverer. Passages have been produced from writers who flourished more than a century before Gioia, in which the polarity of the needle, when touched by the magnet, is distinctly pointed out. Not only, however, had this singular property been discovered, but also its application to the purposes of navigation, long previously to the fourteenth century. Old French writers have been quoted (*Macpherson's Annals of Commerce*, anno 1200; *Rees's Cyclopædia*), that seem fully to establish this fact. But whatever doubts may exist with respect to them, cannot affect the passages which the learned Spanish antiquary, Don Antonio de Capmany (*Questiones Criticas*, p. 73—132.), has given from a work of the famous Raymond Lully (*De Contemplatione*) published in 1272. In one place Lully says, "as the needle, when touched by the magnet, naturally turns to the north" (*sicut acus per naturam vertitur ad septentrionem dum sit tacta à magnete*). This is conclusive as to the author's acquaintance with the polarity of the needle; and the following passage from the same work — "as the nautical needle directs mariners in their navigation" (*sicut acus nautica dirigit marinarios in sua navigatione*, &c.) is no less conclusive as to its being used by sailors in regulating their course. There are no means of ascertaining the mode in which the needle Raymond Lully had in view was made use of. It has been sufficiently established — (see the authorities already referred to, and *Azuni, Dissertation sur l'Origine de la Boussole*,) — that it was usual to float the needle, by means of a straw, on the surface of a basin of water; and Capmany contends that we are indebted to Gioia for the card, and the method now followed of suspending the needle; improvements which have given to the compass all its convenience, and a very large portion of its utility. But this part of his *Dissertation*, though equally learned and ingenious, is by no means so satisfactory as the other. It is difficult to conceive how mariners at sea could have availed themselves of a floating needle; but, however this may be, it seems most probable that Gioia had considerably improved the construction of the compass; and that, the Amalphitans having been the first to introduce it to general use, he was, with excusable partiality, represented by them, and subsequently regarded by others, as its inventor.

The reader will not consider these details out of place in a work on commerce, which the compass has done so much to extend. "Its discovery," to borrow the language of Mr. Macpherson, "has given birth to a new era in the history of commerce and navigation. The former it has extended to every shore of the globe, and increased and multiplied its operations and beneficial effects in a degree which was not conceivable by those who lived in the earlier ages. The latter it has rendered expeditious, and comparatively safe, by enabling the navigator to launch out upon the ocean free from the danger of rocks and shoals. By the use of this noble instrument, the whole world has become one vast commercial commonwealth, the most distant inhabitants of the earth are brought together for their mutual advantage, ancient prejudices are obliterated, and mankind are civilised and enlightened." — (Vol. i. p. 366.)

COMPOSITION, in commerce, commonly implies the dividend or sum paid by an insolvent debtor to his creditors, and accepted by them in payment for their debts.

CONEY WOOL (Ger. *Kaninchenwolle*; Du. *Konynhair*; Fr. *Poil de lapin*; It. *Pelo di Coniglio*; Sp. *Conejuna*), the fur of rabbits. This article is extensively used in the hat manufacture; and besides the large supplies raised at home, a great deal is imported. The imports usually range from about 300,000 to about 500,000 skins a year; but, in 1831, they exceeded 900,000, while, in 1827, they were only 197,000.

CONSTANTINOPLE, formerly the metropolis of the Eastern, as it still is of the Turkish Empire, is situated on a triangular point of land, on the European side of the Sea of Marmara (Propontis), at the point where it unites with the Bosphorus, or channel leading to the Black Sea, in lat. $41^{\circ} 0' 12''$ N., lon. $28^{\circ} 59' 2''$ E. Population variously estimated at from 300,000 to 600,000, but believed, by the best authorities, to be about 400,000. The situation of this renowned city is, in a commercial point of view, one of the finest imaginable. Standing on the narrow straits uniting the Mediterranean and Euxine Seas, she at once commands, and is the *entrepôt* for, the commerce between them. The harbour, whence the Turkish court has taken the appellation of the Sublime Porte, is most excellent. It consists of an extensive inlet, or arm of the sea, stretching along the north-east side of the city, which it divides from the suburbs of Galata and Pera. It has sufficient depth of water to float the largest ships, and can accommodate more than 1,000 sail. The strong current that sets through the Bosphorus into the Sea of Marmara strikes against Seraglio Point—(see Plan); a part of the water, being in consequence forced into the harbour, runs along its south-western side in the direction marked by the arrows—(see Plan),—till, arriving at its extremity, it escapes by the opposite side. In the middle the water is still. On leaving the port, it is necessary to keep well over to the northern side; for otherwise the ship might be taken by the current, and driven on Seraglio Point. It may be worth while, however, to remark, that notwithstanding this inconvenience, the current has been of signal service to the city, by scouring the harbour, and carrying away the filth and ballast by which it must otherwise have been long since choked up. The distance across from Seraglio Point to the opposite suburb of Scutari, on the Asiatic coast, is rather more than an English mile. Within less than $\frac{1}{4}$ of a mile of the latter is a rocky islet, upon which is a tower and light-house, known by the name of the Tower of Leander. Foreigners reside in Galata, Pera, and the suburbs on the eastern side of the harbour; and it is there, consequently, that the principal trade of the place is carried on. The quays are good, and ships lie close alongside.

The Bosphorus, or channel of Constantinople, runs in a N.E. by N. direction about 15 miles, varying in breadth from $1\frac{1}{4}$ to $\frac{1}{2}$ mile. It is swept by a rapid current, which it requires a brisk gale to stem, and has throughout a great depth of water. The Hellespont, or strait of the Dardanelles, leading from the Archipelago to the Sea of Marmara, is about 13 leagues in length. Its direction is nearly N.E. Where narrowest, it is little more than a mile across. It also is swept by a strong current, and has deep water throughout.

The subjoined plan of part of Constantinople and its port is copied, without reduction, from the beautiful plan of the city and Bosphorus, drawn and engraved by M. Merzoff Robert of Munich, and published by Mr. Wilde, of this city.

Nothing can be more imposing than the appearance of the city when seen from the sea, but on landing the illusion vanishes. The streets are narrow, dark, ill-paved and irregular. Owing to the want of any effective system of police, and of the most ordinary attention to cleanliness, they are extremely filthy; and are infested with herds of dogs, and also with rats, which perform the functions of scavengers. The houses are mostly built of wood, and fires are very frequent. Most of these happen designedly; the burning of a few hundred houses being deemed the readiest and most effectual means of making the government aware of the public dissatisfaction, and of procuring a redress of grievances!

Money.—Accounts are kept in piastres of 40 paras, or 120 aspers. The Turkish coin has been so much degraded, that the piastre, which a few years ago was worth 2s. sterling, is now worth little more than 4d. A bag of silver (*kefer*) = 500 piastres, and a bag of gold (*kitze*) = 30,000 piastres.

Weights and Measures.—The commercial weights are—176 drams = 1 *rottolo*; $2\frac{2}{3}$ *rottoli* = 1 *oke*; 6 *okes* = 1 *batman*; $\frac{7}{8}$ *batmans* = 1 *quintal* or *cantaro* = 124.457 (124 $\frac{1}{2}$ very nearly) lbs. *avordupois* = 56.437 kilogrammes = 116.527 lbs. of Hamburg. The quintal of cotton is 45 *okes* = 127.2 lbs. *avordupois*.

The *pik*, or *pike*, is of two sorts, the greater and the less. The greater, called *kalebi* or *arschim* used in the measurement of silks and woollens, is very near 28 inches (27.9). The lesser, called *endasc*, used in the measuring of cottons, carpets, &c. = 27 inches. Hence 100 long piks = 77.498 English yards, and 100 short piks = 75.154 do. But in ordinary commercial affairs, the *pik* is estimated at $\frac{3}{4}$ of an English yard.

Corn is measured by the *kisloz* or *killoz* = 0.941 of a Winchester bushel; $8\frac{1}{2}$ *kisloz* = 1 quarter. The *fortin* = 4 *kisloz*.

Oil and other liquids are sold by the *alma* or *meter* = 1 gallon 3 pints English wine measure. The *alma* of oil should weigh 8 *okes*.—(*Nelkenbrecher* and *Dr. Kelly*.)

The *Port Charges* on account of English vessels in the harbours of the Ottoman empire are fixed by treaty at 300 aspers, neither more nor less.



References to Plan. — A, Seraglio Point; B, Galata; C, Scutari; D, Tower and lighthouse of Leander. The arrows show the direction of the currents. The soundings are in fathoms.

Trade, &c. — Owing to the vicious institutions of the Turks, and the disorganised state of the empire, the trade of Constantinople is very far from being so extensive as might be supposed from its situation and population. The imports consist of corn, iron, timber, tallow, and furs, principally from the Black Sea; and of cotton stuffs and yarn, tin, tin plates, woollens, silks, cutlery, watches and jewellery, paper, glass, furniture, indigo, cochineal, &c. from England and other European countries. Corn and coffee are imported from Alexandria; but a good deal of Brazil and West India coffee is also imported, particularly in American bottoms. Sugar is partly imported from the East, but

principally from the West Indies. The exports are very trifling, consisting of silk, carpets, hides, wool, goats' hair, potashes, wax, galls, bullion and diamonds, and a few other articles. Ships carrying goods to Constantinople, either return in ballast, or get return cargoes at Smyrna, Odessa, Salonica, &c., on which places they frequently procure bills at Constantinople. Trade is chiefly in the hands of English, French, and other European merchants (denominated Franks), and of Armenians and Greeks. Bargains are negotiated on their account by Jew brokers, some of whom are rich.

Commercial Policy of the Turks. — It is singular that as respects commerce, the policy of the Turkish government, whether originating in design or carelessness, is entitled to the highest praise. "No restrictions," says Mr. Thornton, "are laid on commerce, except in the instance of a general prohibition of exporting the articles necessary for the support of human life to foreign countries, especially from the capital, where alone it is rigorously enforced; and this impolitic restraint will no doubt be removed, when the Turkish government shall become sensible, that what is intended as the means of securing abundance, is, in fact, the sole cause of that scarcity which is sometimes experienced. With this one exception, commerce is perfectly free and unfettered. Every article of foreign or domestic growth or manufacture is conveyed into every port, and over every province, without any interference on the part of the magistrates, after payment of the duties. On this subject I speak from actual experience, and may appeal to every foreign or native merchant in Turkey for its general truth." — (*Present State of Turkey*, vol. i. p. 82.)

The duties, too, are extremely moderate, being only *three* per cent. on imports, and as much on exports; so that in almost all that relates to her commercial regulations, Turkey is entitled to read a lesson to the most civilised European powers; and this she has done in a very able manner, in an official paper published in the *Moniteur Ottoman*, in September, 1832. We extract a few paragraphs from this very interesting document.

"It is recognised throughout Europe that it would be useful to the great majority to substitute, for the system of prohibitions, that of liberty, which theoretical men advocate; the difficulty is, to find means to separate the future from the past without a violent rupture. Hence the difficulties of government in satisfying all the exigencies of agriculture, industry, and commerce, driven in a circle where every measure in favour of one, acts immediately in an inverse sense on the other. The endeavour is vain to establish, between so many crossing interests, a factitious equilibrium which absolute liberty of exchange alone can give.

"Thus, one of the most important questions which occupies the meditation of statesmen in Europe, is, to discover how the palings which pen commerce up in narrow spaces may be thrown down without shocks that might endanger public order.

"Good sense, tolerance, and hospitality, have long ago done for the Ottoman empire, what the other states of Europe are endeavouring to effect by more or less happy political combinations. Since the throne of the sultans has been elevated at Constantinople, commercial prohibitions have been unknown; they opened all the ports of their empire to the commerce, to the manufactures, to the territorial produce of the Occident, or, to say better, of the whole world. Liberty of commerce has reigned here without limits, as large, as extended as it was possible to be.

"Never has the divan dreamed, under any pretext of national interest, or even of reciprocity, of restricting that faculty which has been exercised, and is to this day, in the most unlimited sense, by all the nations who wish to furnish a portion of the consumption of this vast empire, and to share in the produce of its territory.

"Here every object of exchange is admitted, and circulates without meeting any obstacle other than the payment of an infinitely small portion of the value to the Custom-house. The chimera of a balance of trade never entered into heads sensible enough not to dream of calculating whether there was most profit in buying or selling. Thus the markets of Turkey, supplied from all countries, refusing no objects which mercantile spirit puts in circulation, and imposing no charge on the vessels that transport them, are seldom or never the scenes of those disordered movements occasioned by the sudden deficiency of such or such merchandise, which, exorbitantly raising prices are the scourges of the lower orders, by unsettling their habits, and by inflicting privations. From the system of restrictions and prohibitions arise those devouring tides and ebbs which sweep away in a day the labour of years, and convert commerce into a career of alarms and perpetual dangers. In Turkey, where this system does not exist, these disastrous effects are unknown.

"The extreme moderation of the duties is the complement of this régime of commercial liberty: and in no portion of the globe are the officers charged with the collection, of more confiding facility for the valuations, and of so decidedly conciliatory a spirit in every transaction regarding commerce.

"Away with the supposition that these facilities granted to strangers, are concessions extorted from weakness! The dates of the contracts termed capitulations, which establish the rights actually enjoyed by foreign merchants, recall periods at which the Mussulman power was altogether predominant in Europe. The first capitulation which France obtained was in 1535, from Soliman the Canonist (the Magnificent). The dispositions of these contracts have become antiquated, the fundamental principles remain. Thus, 300 years ago, the sultans, by an act of munificence and of reason, anticipated the most ardent desires of civilised Europe, and proclaimed unlimited freedom of commerce."

Did the policy of Turkey in other respects harmonise with this, she would be one of the most civilised and powerful of nations, instead of being one of the most abject and degraded. Unfortunately, however, this is very far from being the case. Tyranny, corruption, and insecurity universally prevail. "The cultivator of the soil is ever a helpless prey to injustice and oppression. The government agents have to suffer in their turn from the cruelty and rapacity of which they themselves have been guilty; and the manufacturer has to bear his full share of the common insecurity; he is fixed to the spot and cannot escape the grasp of the local governor. The raw material monopolised by a bey or ayan, may be forced upon him at a higher price than he could purchase it himself, and perhaps of inferior quality; fines may be imposed upon him, he may be

taken for forced labour, or troops may be quartered on his workshop." — (*Urquhart on Turkey and its Resources*, p. 139.)

This miserable system has overspread some of the fairest provinces of Europe and Asia with barbarism — turned their cities into villages, and their palaces into cottages : but the degradation in which they are involved, would have been still more complete, but for the freedom of commerce they have always enjoyed. This has tended to keep alive the seeds of industry, and to counteract the destructive influence of oppression and insecurity. Had their intercourse with foreigners been either prohibited, or placed under oppressive restrictions, the barbarism of Turkey would have been completed, and it is difficult to suppose that there could have been either wealth or industry in the empire.

Trade of Turkey with England. — The trade between this country and Turkey is of much greater value and importance than is generally supposed ; and appears to be susceptible of an almost indefinite increase. Cotton stuffs and twist are the great articles of export from Great Britain to Turkey ; and notwithstanding the convulsed and distracted state of the latter during the last 5 years, she has continued to take off a rapidly increasing amount of these staple articles. In 1825, for example, we exported direct for Turkey, (including what is now the kingdom of Greece), 13,674,000 yards of cotton cloth, and 446,462 lbs. of cotton twist ; whereas, in 1831, we exported to Turkey (exclusive of the Morea), 24,565,000 yards of cloth, and 1,735,760 lbs. of twist, being an increase of nearly 100 per cent. in the exports of stuffs, and of 400 per cent. in those of yarn ! The Turkish manufactures of muslins, gingham, handkerchiefs, &c. have suffered severely from this extraordinary importation of British goods ; so much so, that of 600 looms for muslins busily employed in Scutari in 1812, only 40 remained in 1831 ; and of 2,000 weaving establishments in Tournovo, at the former epoch, there were only 200 at the latter ! — (*Urquhart on Turkey*, &c. p. 150.) But the great consumption of Turkey consists of coarse home-made fabrics ; and we are assured by the very intelligent author now referred to, that this great branch has not been sensibly affected by our imports. Hitherto, indeed, they have been principally intended for the wealthier part of the community ; but as cottons are universally worn by the mass of the people, the trade will not attain to any thing like the extent to which it may be carried, till we supply the peasantry with the stuffs suitable for their use. It is creditable to the discernment of the Americans, that they were the first to perceive the superior importance of this class of customers, and to set about supplying them with coarse unbleached stuffs. The Manchester manufacturers immediately followed in the same track, and with signal success. Plain goods now form the half of our investments for Turkey ; and it is impossible, seeing the extent to which articles of this sort are made use of in all parts of the empire, and, indeed, of the East, to form any clear idea of what may be the future magnitude of this trade.

Of the European states, Austria and Switzerland have been our most formidable rivals in the supply of Turkey with cottons. The stuffs were, in several respects, well fitted for the Eastern markets ; but owing to the difficulty they lay under of getting returns, and the continued and rapid reduction in the price of English cottons, we seem to have gained a decided advantage over them, and are now nearly in the exclusive possession of the market. Cheapness is every where the grand desideratum. Though our muslins and chintzes be still very inferior in fineness to those of the East, and our red dye (a colour in great esteem in Turkey, Persia, &c.) be inferior in brilliancy, these defects are more than balanced by the greater cheapness of our goods ; and from Smyrna to Canton, from Madras to Samarcand, we are every where supplanting the native fabrics ; and laying the foundations of a commerce that will be eminently beneficial to all parties.

Exclusive of cottons, we exported to Constantinople, Smyrna, and other Turkish ports, in 1831, arms and ammunition of the value of 21,785*l.* ; earthenware, 6,434*l.* ; hardware and cutlery, 11,067*l.* ; iron and steel, 50,095*l.* ; refined sugar, 41,020*l.* ; woollens, to above 18,000*l.* ; and some lesser articles ; making, with cotton stuffs and yarn, the declared or real value of the direct exports of British produce and manufactures to the whole empire 888,654*l.*, besides those exported to it at second hand from Malta, the Ionian Islands, &c. We also supplied her with a considerable quantity of colonial produce. Our imports from Turkey during the same year, were, wheat 7,383 quarters, currants 8,702 cwt., figs 26,243 cwt., hides 4,685, indigo 4,181 lbs., madder root 23,833 cwt., olive oil 108,193 gallons, opium 8,184 lbs., raisins 10,458 cwt., silk 452,266 lbs., valonia 102,225 cwt., cotton wool 366,550 lbs., with carpets, bullion, galls, spices, &c. — (*Parl. Paper*, No. 55. Sess. 1833.)

Our commerce with Turkey would be considerably facilitated by a reduction of the duties on figs, currants, oil, and carpets. Nothing, however, would contribute so much to its extension, as the establishment of order and tranquillity throughout the country. But this, we fear, is beyond the ability of the Ottoman government. The abuses which have reduced the empire to its present state of degradation seem to be inherent in the structure of Turkish society, and to be in harmony with the habits and prejudices of the people. If such be the case, reform must come from without, and not from within. But of whatever other advantages a revolution might be productive, it is

difficult to believe that it would bring along with it a more liberal system of commercial policy than that which at present exists.*

CONSUL, in commerce, an officer appointed by competent authority to reside in foreign countries, in the view of facilitating and extending the commerce carried on between the subjects of the country which appoints him, and those of the country or place in which he is to reside.

Origin and Appointment of Consuls. — The office of consul appears to have originated in Italy, about the middle of the twelfth century. Soon after this, the French and other Christian nations trading to the Levant came to stipulate for liberty to appoint consuls to reside in the ports frequented by their ships, that they might watch over the interests of their subjects, and judge and determine such differences with respect to commercial affairs as arose amongst them. The practice was gradually extended to other countries; and in the sixteenth century was generally established all over Europe. — (*Martens, Précis du Droit des Gens*, § 147.)

British consuls were formerly appointed by the Crown, upon the recommendation of great trading companies, or of the merchants engaged in the trade with a particular country or place; but they are now directly appointed by government, without requiring any such recommendation, though it, of course, is always attended to when made.

The right of sending consuls to reside in foreign countries depends either upon a tacit or express convention. Hence their powers differ very widely in different states. In some they exercise a very extensive jurisdiction over the subjects of the state which appoints them; but the extent of this jurisdiction is not discretionary, and must, in all cases, be regulated either by an express convention between the state appointing and the state receiving the consul, or by custom. Consuls established in England have no judicial power; and the British government has rarely stipulated with other powers for much judicial authority for its consuls. Turkey, however, is an exception to this remark. English consuls enjoy in that country several peculiar privileges conferred by ancient treaties, and confirmed by that signed at the Dardanelles in 1809. It is there stipulated and agreed upon —

“That if there happen any suit, or other difference or dispute, among the English themselves, the decision thereof shall be left to their own ambassador or consul, according to their custom, without the judge or other governors, our slaves, intermeddling therein.

“That if an Englishman, or other subject of that nation, shall be involved in any lawsuit, or other affair connected with law, (with a Turk,) the judge shall not hear nor decide thereon, until the ambassador, consul, or interpreter shall be present; and all suits exceeding the value of 4,000 aspers, shall be heard at the Sublime Porte, and no where else.

“That the consuls appointed by the English ambassadors in our sacred dominions, for the protection of their merchants, shall never, under any pretence, be imprisoned, nor their houses sealed up, nor themselves sent away; but all suits or differences in which they may be involved, shall be represented to our Sublime Porte, where their ambassador will answer for them.

“That in case any Englishman, or other person subject to that nation, or navigating under its flag, should happen to die in our sacred dominions, our fiscal and other officers shall not, upon pretence of its not being known to whom the property belongs, interpose any opposition or violence, by taking or seizing the effects that may be found at his death, but they shall be delivered up to such Englishman, whoever he may be, to whom the deceased may have left them by his will; and should he have died intestate, then the property shall be delivered up to the English consul, or his representative who may be then present; and in case there be no consul, or consular representative, they shall be registered by the judge, in order to his delivering up the whole thereof, whenever any ship shall be sent by the ambassador to receive the same.”

Conformably to these capitulations, and the by-laws of the Levant Company, Nos. 39, 40, and 41., the consuls were authorised to administer justice in all cases of contention amongst British subjects within the Turkish dominions; and they were further authorised to send to England, in safe custody, any British subject resident in Turkey, who should decline their jurisdiction, or appeal from them to the courts of the Grand Signior, or of any other potentate. And the act 6 Geo. 4. c. 33. § 4., for the abolition of the Levant Company, expressly provides for the continuance to the consuls appointed by his Majesty, of the same rights and duties of jurisdiction over British subjects in Turkey, that were enjoyed by the consuls appointed by the Company.

At present, therefore, consuls in Turkey enjoy extensive judicial powers; but owing to the freedom of Turkish commerce, and the simplicity of the regulations under which it is carried on, their other functions, with the exception of furnishing statistical details, none

* The treatise of Mr. Urquhart, entitled *Turkey and its Resources*, to which we are principally indebted for these details, is a work of distinguished talent, discovering throughout an intimate acquaintance with the subjects treated of. At the same time we cannot help differing wholly from Mr. Urquhart in his views as to direct and indirect taxation. We believe that no inconsiderable part of the poverty and degradation of Turkey is to be ascribed to the prevalence of the former, which has every where, and at all periods, been a fruitful source of oppression and misery. The most superficial reader of this work will see that we are no friends to excessive customs duties; but it is to their abuse, and not to the duties themselves, that we object. The duties we impose on brandy, for example, have been carried to such a height as to defeat their object, and to be productive of an immense amount of smuggling and demoralisation. And yet there can be no more proper subject of taxation; nor, provided the duties were reduced to 8s. or 10s. a gallon, is it possible to imagine any less unexceptionable tax. The defects inherent in our system of customs duties might easily be removed, not only without any diminution, but with a large accession, of revenue; but though it were otherwise, we are satisfied that the imposition of direct taxes on property or income would occasion more injury in the course of 4 or 5 years, than the present customs duties, with all their defects, would occasion in half a century.

of which they have hitherto communicated, are extremely unimportant.* Mr. Urquhart, whose opinion as to all that respects Turkey is deservedly of very great weight, seems to think that the judicial powers enjoyed by the European consuls in that country, have been productive of much mischief. Still, however, we doubt whether they could be entirely dispensed with in a country so peculiarly situated. But there can be no doubt that it is highly necessary that the greatest care should be taken in the selection of the individuals to whom such powers are intrusted.

Other states have occasionally given to consuls similar powers to those conceded to them in Turkey. Thus, in the treaty between Sweden and the United States of America, ratified on the 24th of July, 1818, it is stipulated that the consuls appointed by either government to reside within the dominions of the other, or their substitutes, "shall, as such, have the right of acting as judges or arbiters in all cases of differences which may arise between the captains and crews of the vessels of the nation whose affairs are intrusted to their care. The respective governments shall have no right to interfere in these sort of affairs, except in the case of the conduct of the crews disturbing public order and tranquillity in the country in which the vessel may happen to be, or in which the consul of the place may be obliged to call for the intervention and support of the executive power, in order to cause his decision to be respected; it being, however, well understood, that this sort of judgment or arbitration cannot deprive the contending parties of their rights of appealing on their return to the judicial authorities of their country."

Duties of Consuls. — The duties of a consul, even in the confined sense in which they are commonly understood, are important and multifarious. It is his business to be always on the spot, to watch over the commercial interests of the subjects of the state whose servant he is; to be ready to assist them with advice on all doubtful occasions; to see that the conditions in commercial treaties are properly observed; that those he is appointed to protect are subjected to no unnecessary or unjustifiable demands in conducting their business; to represent their grievances to the authorities at the place where they reside, or to the ambassador of the sovereign appointing him at the court on which the consulship depends, or to the government at home; in a word, to exert himself to render the condition of the subjects of the country employing him, within the limits of his consulship, as comfortable, and their transactions as advantageous and secure, as possible.

The following more detailed exposition of the *general* duties of a British consul, is taken from Mr. Chitty's work on *Commercial Law* : —

"A British consul, in order to be properly qualified for his employment, should take care to make himself master of the language used by the court and the magistracy of the country where he resides, so as to converse with ease upon subjects relating to his duties. If the common people of the port use another, he must acquire that also, that he may be able to settle little differences without troubling the magistracy of the place for the interposition of their authority; such as accidents happening in the harbour, by the ships of one nation running foul of and doing damage to each other.

"He is to make himself acquainted, if he be not already, with the law of nations and treaties, with the tariff or specification of duties on articles imported or exported, and with all the municipal ordinances and laws.

"He must take especial notice of all prohibitions to prevent the export or import of any articles, as well on the part of the state wherein he resides, as of the government employing him; so that he may admonish all British subjects against carrying on an illicit commerce, to the detriment of the revenues, and in violation of the laws of either. And it is his duty to attend diligently to this part of his office, in order to prevent smuggling, and consequent hazard of confiscation or detention of ships, and imprisonment of the masters and mariners. — (*Beawes, Lex Merc.* vol. ii. p. 42.)

"It is also his duty to protect from insult or imposition British subjects of every description within his jurisdiction. If redress for injury suffered is not obtained, he is to carry his complaint by memorial to the British minister residing at the court on which the consulship depends. If there be none, he is to address himself directly to the court; and if, in an important case, his complaint be not answered, he is to transmit the memorial to his Majesty's secretary of state. — (*Beawes, Warden, &c.*)

"When insult or outrage is offered by a British subject to a native of the place, and the magistrate thereof complains to the consul, he should summon, and in case of disobedience may by armed force bring before him the offender, and order him to give immediate satisfaction; and if he refuse, he resigns him to the civil jurisdiction of the magistrate, or to the military law of the garrison; nevertheless *always acting as counsellor or advocate at his trial*, when there is question of life or property.

* No answer has hitherto (15th of October 1833) been received to the *Circular Queries* from any one of the Turkish consuls.

" But if a British subject be accused of an offence alleged to have been committed at sea, within the dominion or jurisdiction of his sovereign, it is then the duty of the consul to claim cognizance of the cause for his sovereign, and to require the release of the parties, if detained in prison by the magistracy of the place on any such accusation brought before them, and that all judicial proceedings against them do instantly cease; and he may demand the aid of the power of the country, civil and military, to enable him to secure and put the accused parties on board such British ship as he shall think fit, that they may be conveyed to Great Britain, to be tried by their proper judges. If, contrary to this requisition, the magistrates of the country persist in proceeding to try the offence, the consul should then draw up and transmit a memorial to the British minister at the court of that country; and if that court give an evasive answer, the consul should, if it be a sea offence, apply to the Board of Admiralty at London, stating the case; and upon their representation, the secretary for the proper department will lay the matter before the king, who will cause the ambassador of the foreign state, resident in England, to write to his court abroad, desiring that orders may immediately be given by that government, that all judicial proceedings against the prisoner be stayed, and that he be released. — (*See Case of Horseman and his Crew, Beawes*, vol. ii. p. 422.)

" It is the duty also of a British consul to relieve all distressed British mariners, to allow them 6*d.* daily for their support, to send them home in the first British vessels that sail for England, and to keep a regular account of his disbursements, which he is to transmit yearly, or oftener if required, to the Navy Office, attested by two British merchants of the place: this is provided for by positive enactment — (1 *Geo. 2. s. 2. c. 14. § 12.*) He is also to give free passes to all poor British subjects wishing to return home, directed to the captains of the king's packet boats, or ships of war, requiring them to take them on board. — (*See SEAMEN.*)

" The consul is not to permit a British merchant ship to leave the port where he resides without his passport, which he is not to grant until the master and crew thereof have satisfied all just demands upon them; and for this purpose he ought to see the governor's pass of a garrisoned town, or the burgomaster's; unless the merchant or factor to whom the ship was consigned will make himself responsible. — (*Beawes, Lex Merc.* vol. ii. p. 423.)

" It is also his duty to claim and recover all wrecks, cables, and anchors, belonging to British ships, found at sea by fishermen or other persons, to pay the usual salvage, and to communicate a report thereof to the Navy Board.

" The consuls and vice-consuls of his Majesty are, by express enactment (46 *Geo. 3. c. 98. § 9.*), empowered to administer oaths in all cases respecting quarantine, in like manner as if they were magistrates of the several towns or places where they respectively reside. It is also laid down, that a consul is to attend, if requested, all arbitrations where property is concerned between masters of British ships and the freighters, being inhabitants of the place where he resides." — (*Chitty on Commercial Law*, vol. i. pp. 58—61., and the numerous authorities there quoted.)

Any individual, whether he be a subject of the state by which he is appointed, or of another, may be selected to fill the office of consul, provided he be approved and admitted by the government in whose territory he is to reside. In most instances, however, but not always, consuls are the subjects of the state appointing them.

Much, however, of the peculiar duties of a consul must always depend on the nature of the intercourse with the country to which he is sent, and of the instructions given him. British consuls are regularly supplied with copies of all acts relating to trade and navigation, quarantine, slave trade suppression, emigration, &c., and with the treaties between this and other countries, and must, of course, shape their conduct accordingly. They are strictly forbidden from corresponding with private parties on public matters. We subjoin an extract from the *General Instructions for British Consuls*.

" He will bear in mind that it is his principal duty to protect and promote the lawful trade and trading interests of Great Britain by every fair and proper means, taking care to conform to the laws and regulations in question; and whilst he is supporting the lawful trade of Great Britain, he will take special notice of all prohibitions with respect to the export or import of specified articles, as well on the part of the state in which he resides, as of the government of Great Britain, so that he may caution all British subjects against carrying on an illicit commerce to the detriment of the revenue, and in violation of the laws and regulations of either country; and he will not fail to give to this department immediate notice of any attempt to contravene those laws and regulations.

" The consul will give his best advice and assistance, when called upon, to his Majesty's trading subjects, quieting their differences, promoting peace, harmony, and good-will amongst them, and conciliating as much as possible the subjects of the two countries, upon all points of difference which may fall under his cognizance. In the event of any attempt being made to injure British subjects either in their persons or property, he will uphold their rightful interests, and the privileges secured to them by treaty, by due representation in the proper official quarter. He will, at the same time, be careful to conduct himself with mildness and moderation in all his transactions with the public authorities, and he will not upon any account urge claims, on behalf of his Majesty's subjects, to which they are not justly and fairly entitled. If redress cannot be obtained from the local administration, or if the matter of complaint be not within their jurisdiction, the consul will apply to his Majesty's consul-general, or to his Majesty's minister, if there be no consul-general in the country wherein he resides, in order that he may make a representation to the higher authorities, or take such other steps in the case as he may

think proper; and the consul will pay strict attention to the instructions which he may receive from the minister or consul-general."

Emoluments of Consuls. Prohibition of Trading, &c. — The emoluments of our consuls were, until these few years, principally derived from certain fees, depending on the tonnage, length of the voyages, &c. of the British ships entering and clearing out of the limits of their consulships. But this mode of remunerating them was materially changed by the act 6 Geo. 4. c. 87. The fees payable under this act — (*see post*) — are but inconsiderable; but the deficiency has been, partly at least, compensated by salaries allowed by government.

At present, British consuls are, in some instances, permitted to carry on trade, while in others they are interdicted from having any thing to do with it. The principle on which the distinction is made does not seem very obvious. We observe, for example, that the consul at Petersburg, who must have a great deal to do, is allowed to trade; while the consul at Odessa, whose duties must be much lighter, is denied this privilege. There is the same distinction between the consuls at Venice and Trieste; the latter, whose duties must be the heavier of the two, being allowed to act as a merchant, while the other is not. If this distinction must be kept up, the preferable plan would seem to be to interdict all consuls resident at the great ports, and those resident at other ports principally in the character of political agents, from trading; and to permit it to others. The public duties of the former are either quite sufficient wholly to engross their attention, or they are of such a kind as would make it very inexpedient for those employed in them to be occupied in mercantile pursuits: in the case of the smaller class of ports, but little frequented by British ships, and where the consuls have no peculiar political functions to discharge, there is a less urgent necessity for prohibiting them from carrying on business on their own account. At the same time, however, we are clearly of opinion that it would in all cases be better not to allow consuls to engage, either directly or indirectly, in any sort of industrious undertaking. The main end and purpose of their institution is the facilitating of commerce with the nation in which they reside; and in furtherance of such object they ought, on all occasions, to communicate the fullest and earliest information in their power touching commercial matters, not only to the government that appoints them, but to such of its subjects as may apply for their advice and assistance. But, however advantageous publicity may be to others, it may in various ways be extremely hostile to the interests of the consul considered in his capacity of merchant; and, when his own advantage and his public duty are set in opposition, it requires little sagacity to discover which will have the ascendancy. Hence the fair presumption is, that a trading consul will rather endeavour to profit by the peculiar information his situation may enable him to obtain, than to communicate it to others. His interests as a merchant must frequently, also, even when such is not really the case, appear to be in opposition to those of the parties for whose behoof he is said to be appointed; and under such circumstances, his proceedings, however fair, will always be liable to the suspicion of partiality. It is material, also, to observe that mercantile consuls labour under peculiar disadvantages in the obtaining of information. If a consul, not engaged in business, make a proper application to a public functionary, or merchant, for information as to any subject with which they may be acquainted, he will, in most instances, learn all that they know. But it is obvious, on general principles, and we have been assured of the fact by some of the most intelligent officers of the class, that if a trading consul make the same application, the chances are 10 to 1 he will either learn nothing, or nothing that is not false or misleading. The inquiries of the former excite no jealousy, those of the latter invariably do. The former is known to be actuated only by a feeling of liberal curiosity, or by a wish properly to discharge his public duties; but, the latter being engaged in business, gets credit only for selfish and interested motives, and is believed to be seeking the information merely that he may turn it to his own account. A mercantile consul is, therefore, uniformly the object of the suspicions of all parties, both of his countrymen, and of the foreigners amongst whom he resides. Instead of being, as he ought to be, an independent public functionary, he necessarily gets entangled in the cabals and intrigues of those whose differences it is his province to conciliate. He is tempted, also, to engage in smuggling adventures, contrary to his duty, and highly injurious to the character of his nation. And though he should be proof against temptations of this sort, he is, like all other individuals, subject to misfortune and bankruptcy; and may, in this way, bring discredit and embarrassment on the government that appoints him. These reasons seem to be far more than sufficient to vindicate the policy of interdicting consuls from trading. But were it otherwise, it is enough to decide the question to state, that if they be made properly to perform the functions of their office, it will occupy every moment of their time. To the argument in favour of the existing system derived from economical considerations we do not attach the smallest weight. To attempt to save a few thousand pounds by allowing an important class of public functionaries to engage in avocations inconsistent with

their duty, and destructive of their utility, would be something the very reverse of economy.

Cost of the Establishment. Improvements made in it.—We had occasion, in the former edition of this work, to complain of the cost and inadequacy of our consular establishment. But its expense has since been very much, and, in some instances perhaps, too much, reduced; at the same time that measures have been taken for increasing the duties of the consuls, by making them furnish details as to the trade, manufactures, duties, prices, &c. of the districts in which their consulships are situated. Hitherto this important department of what ought to be the peculiar duty of a consul has been most strangely neglected; but if it be properly attended to, it will occupy a large portion of the consul's time, and will be a field for the display of superior talents. Some of the answers made by the consuls to the *Circular Queries* prepared by the author of this work, have been drawn up with great care and intelligence, and reflect much credit on their authors. There are a good many certainly of a very inferior description; but this is not to be wondered at—it being hardly possible for those who have not given a good deal of their time to such subjects, to make a proper reply to queries relating to them. And if the system is to be perfected to the degree of which it is susceptible, the salaries allowed to the consuls ought to be such as to afford a sufficient remuneration for the services of gentlemen of character, familiar with the principles of public law, commerce, and statistics; and such only ought to be nominated to consular situations. We subjoin that part of the *General Instructions for the Consuls* that has reference to statistical inquiries.

“The consul will forward to the secretary of state, in duplicate, so soon as the information he can collect will enable him so to do, but at any rate within a period of 6 months from the date of his arrival at his residence, a general Report on the trade of the place and district, specifying the commodities, as well of the export as import trade, and the countries which supply the latter, together with the increase or decline in late years, and the probable increase or decline to be expected, and the causes in both cases. He will state the general regulations with respect to trade at the place where he is resident, and their effects. He will give the average market prices within the year of the several articles of export and import; he will particularise what articles, if any, are absolutely prohibited to be imported into the country wherein he resides; what articles are prohibited to be imported from any other places than from the place of their growth or production; whether there be any privileges of importation, and what those privileges are, in favour of ships that are of the built of, or belonging to, the country wherein he resides; whether there be any difference in the duty on goods when imported into that country in a foreign ship, and if so, whether it be general, or applicable only to particular articles; what are the rates of duty payable on goods imported into the said country; whether there be any tonnage duty or other port dues, and what, payable on shipping entering at, or clearing from, the ports of that country; whether there be any (and, if so, what) ports in that country wherein goods may be warehoused on importation, and afterwards exported with or without payment of any duties, and under what regulations.”

He is also to transmit an annual statement of the trade with the principal ports of his consulships; and quarterly returns of the prices of corn, &c. This is a good beginning, and, if it be properly followed up, may lead to very advantageous results.

The following are the provisions of the act 6 Geo. 4. c. 87. with respect to the salaries and charges of consuls:—

Salaries to Consuls.—“Whereas the provision which hath hitherto been made for the maintenance and support of the consuls general and consuls appointed by his Majesty to reside within the dominions of sovereigns and foreign states in amity with his Majesty, is inadequate to the maintenance and support of such consuls general and consuls, and it is expedient to make further and due provisions for that purpose;” it is therefore enacted, that it shall be lawful for his Majesty, by any orders to be issued by the advice of his privy council, to grant to all or any of the consuls general or consuls appointed by his Majesty to reside within any of the dominions of any sovereign or foreign state or power in amity with his Majesty, such reasonable salaries as to his Majesty shall seem meet, and by such advice from time to time to alter, increase, or diminish any such salaries or salary as occasion may require.—(6 Geo. 4. c. 87. § 1.)

Terms on which Salaries shall be granted. Leave of Absence.—Such salaries shall be issued and paid to such consuls general and consuls without fee or deduction; provided that all such salaries be granted during his Majesty's pleasure, and not otherwise, and be held and enjoyed by such consuls general and consuls, so long only as they shall be actually resident at the places at which they may be so appointed to reside, and discharging the duties of such their offices: provided nevertheless, that in case his Majesty shall, by any order to be for that purpose issued through one of his principal secretaries of state, grant to any such consul general or consul leave of absence from the place to which he may be so appointed, such consul general or consul shall be entitled to receive the whole, or such part as to his Majesty shall seem meet, of the salary accruing during such period of absence.—§ 2.

Salaries in lieu of Fees formerly paid. Consuls not to take other than the Fees hereinafter mentioned.—The salaries so to be granted shall be taken by the consuls general and consuls as a compensation for all salaries heretofore granted, and all fees of office and gratuities heretofore taken by them from the masters or commanders of British vessels, or from any other person, for any duties or services by such consuls general or consuls done or performed for any such persons; and no such consuls general or consuls shall, from the 1st of January, 1826, be entitled, on account of any thing by him done in the execution of such his office, or for any service by him rendered to any masters or commanders of British vessels, or to any other person in the execution of such his office, to ask or take any fees, recompence, gratuity, compensation, or reward, or any sum of money, save as herein-after is excepted.—§ 3.

Certain Fees still allowed to be taken.—It shall be lawful for all consuls general and consuls appointed by his Majesty, and resident within the dominions of any sovereign, or any foreign state or power in amity with his Majesty, to accept the several fees particularly mentioned in the tables to this present act annexed, marked with the letters A. and B., for the several things and official acts and deeds particularly mentioned in the said schedules; and it shall be lawful for his Majesty, by any orders to be by him made, by the advice of his privy council, from time to time, as occasion may require, to diminish, or wholly to abolish, all or any of the fees aforesaid, and to establish and authorise the payment of any greater or smaller or new or additional fees for the several things mentioned in the said schedules, or for any other thing to be by any such consul general or consul done in the execution of such his office.—§ 4.

Penalty on Consuls demanding more Fees than specified in the Schedule. — In case any consul general or consul appointed by his Majesty as aforesaid shall, by himself or deputy, or by any person authorised thereto in his behalf, ask or accept for any thing by him done in the execution of such his office, or for any service, or duty by him rendered or performed in such his office, for any person whomsoever, any other or greater fee or remuneration than is specified in the schedule, or than shall be sanctioned and specified in or by any such order in council, the person so offending shall forfeit and become liable to pay to his Majesty any sum of sterling British money, not exceeding the amount of the salary of such person for 1 year, nor less than the 12th part of such annual salary, at the discretion of the court in which such penalty may be recovered; and shall moreover upon a second conviction for any such offence forfeit such his office, and for ever after become incapable of serving his Majesty in the same or the like capacity.

— § 5.
Table of Fees to be exhibited at Custom-houses. — A printed copy of the tables of fees allowed by this act, or which may be sanctioned or allowed by any order to be made in pursuance of this act by his Majesty in council, shall be exhibited in a conspicuous manner, for the inspection of all persons, in the Custom-house in the port of London, and in all other Custom-houses in the several ports and harbours of the United Kingdom of Great Britain and Ireland; and printed copies thereof shall, by the collector or other chief officer of customs in all such ports and harbours, be delivered gratuitously, and without fee or reward, to every master of any vessel clearing out of any such port or harbour, and demanding a copy thereof.

— § 6.
Table of Fees to be exhibited at Consuls' Offices. — A copy of the schedule or table of fees to this present act annexed, or which may be established and authorised by any such order in council, shall be hung up and exhibited in a conspicuous place in the public offices of all consuls general or consuls appointed by his Majesty, in the foreign places to which they may be so appointed, for the inspection of all persons interested therein; and any consul general or consul omitting or neglecting to exhibit any such copy of the schedules in such his public office, or refusing to permit the same to be inspected by any person interested therein, shall for every such offence forfeit and pay a sum of British sterling money not exceeding one half the amount of the salary of such person for 1 year, nor less than the 12th part of such annual salary, at the discretion of the court in which such penalty may be recovered. — § 7.

Superannuation. — “And whereas it is expedient that his Majesty should be enabled to grant to the said consuls general and consuls, appointed as aforesaid, allowances in the nature of superannuation or reward for meritorious public services;” it is further enacted, that all the regulations contained in 50 Geo. 3. c. 117., 3 Geo. 4. c. 113., 5 Geo. 4. c. 104., respecting superannuation allowances, are hereby extended to the said consuls general and consuls, so far as such regulations can be applied to the cases of such several persons respectively, as fully to all intents and purposes as if the same were repeated and re-enacted in this present act. — § 8.

Allowances during War. — If it shall at any time happen that by reason of any war which may hereafter arise between his Majesty and any sovereign, or foreign state or power, within the dominions of whom any such consul general or consul shall be appointed to reside, he shall be prevented from residing, and shall in fact cease to reside, at the place to which he may be so appointed, it shall be lawful for his Majesty, by any order to be issued by the advice of his privy council, to grant to any such consul general or consul, who may have served his Majesty in that capacity for any period not less than 3 years, nor more than 10 years next preceding the commencement of any such war, a special allowance not exceeding the proportion of their respective salaries to which such consuls general and consuls would be entitled under the provisions of the said act of 3 Geo. 4., in case the period of their respective service had exceeded 10 years and had not exceeded 15 years: provided that in case any such consul general or consul shall have served in such his office for the space of 10 years and more, it shall be lawful for his Majesty, by any such order in council as aforesaid, to grant to him such a proportion of his salary, which, by the said act is authorised to be granted, as a superannuation allowance, according to the several periods of service exceeding 10 years, in the said act. — § 9.

Commencement. — This act shall take effect from the 1st of January, 1826, except where any other commencement is particularly directed. — § 22.

Tables of Fees allowed to be taken by Consuls General and Consuls, by the preceding Act of 6 Geo. 4. c. 87.

Table A. — Certificate of due landing of goods exported from the United Kingdom	2 dollars.
Signature of ship's manifest	2 do.
Certificate of origin, when required	2 do.
Bill of health, when required	2 do.
Signature of muster roll, when required	2 do.
Attestation of a signature, when required	1 do.
Administering an oath, when required	$\frac{1}{2}$ do.
Seal of office, and signature of any other document not specified herein, when required	1 do.
Table B. — Bottomry or arbitration bond	2 do.
Noting a protest	1 do.
Order of survey	2 do.
Extending a protest or survey	1 do.
Registrations	1 do.
Visa of passport	$\frac{1}{2}$ do.
Valuation of goods	1 per cent.
Attending sales, $\frac{1}{2}$ per cent. where there has been a charge for valuing; otherwise, 1 per cent.	
Attendance out of consular office at a shipwreck, 5 dollars per diem for his personal expenses, over and above his travelling expenses.	
Ditto on opening a will	5 dollars.
Management of property of British subjects dying intestate	$2\frac{1}{2}$ per cent.

The dollars mentioned in the preceding tables are in all cases to be paid by the delivery of dollars, each of which is to be of the value of 4s. 6d. sterling, and no more, according to the rate of exchange prevailing at the place where such payment is made.

CONTRABAND, in commerce, a commodity prohibited to be exported or imported, bought or sold.

CONTRABAND is also a term applied to designate that class of commodities which neutrals are not allowed to carry during war to a belligerent power.

It is a recognised general principle of the law of nations, that ships may sail to and trade with all kingdoms, countries, and states in peace with the princes or authorities whose flags they bear; and that they are not to be molested by the ships of any other power at war with the country with which they are trading, unless they engage in the conveyance of *contraband* goods. But great difficulty has arisen in deciding as to the goods comprised under this term. The reason of the limitation suggests, however, the

species of articles to which it principally applies. It is indispensable that those who profess to act upon a principle of neutrality should carefully abstain from doing any thing that may discover a bias in favour of either party. But a nation who should furnish one of the belligerents with supplies of warlike stores, or with supplies of any article, without which that belligerent might not be able to carry on the contest, would obviously forfeit her neutral character; and the other belligerent would be warranted in preventing such succours from being sent, and in confiscating them as lawful prize. All the best writers on international law admit this principle; which, besides being enforced during every contest, has been sanctioned by repeated treaties. In order to obviate all disputes as to what commodities should be deemed contraband, they have sometimes been specified in treaties or conventions. — (See the references in *Lampredi del Commercio de' Popoli Neutrali*, § 9.) But this classification is not always respected during hostilities; and it is sufficiently evident that an article which might not be contraband at one time, or under certain circumstances, may become contraband at another time, or under different circumstances. It is admitted on all hands, even by M. Hubner, the great advocate for the freedom of neutral commerce — (*De la Saisie des Bâtimens Neutres*, tom. i. p. 193.) — that every thing that may be made *directly available* for hostile purposes is contraband, as arms, ammunition, horses, timber for ship-building, and all sorts of naval stores. The greatest difficulty has occurred in deciding as to provisions, which are sometimes held to be contraband, and sometimes not. Lord Stowell has shown that the *character of the port* to which the provisions are destined, is the principal circumstance to be attended to in deciding whether they are to be looked upon as contraband. A cargo of provisions intended for an enemy's port, in which it was known that a warlike armament was in preparation, would be liable to arrest and confiscation; while, if the same cargo were intended for a port where none but merchantmen were fitted out, the most that could be done would be to detain it, paying the neutral the same price for it he would have got from the enemy.

By the ancient law of Europe, a ship conveying any contraband article was liable to confiscation as well as the article. But in the modern practice of the courts of admiralty of this and other countries, a milder rule has been adopted, and the carriage of contraband articles is attended only with the loss of freight and expenses, unless when the ship belongs to the owner of the contraband cargo, or when the simple misconduct of conveying such a cargo has been connected with other malignant and aggravating circumstances. Of these a false destination and false papers are justly held to be the worst. — (*5 Rob. Adm. Rep.* 275.)

The right of visitation and search is a right inherent in all belligerents; for it would be absurd to allege that they had a right to prevent the conveyance of contraband goods to an enemy, and to deny them the use of the only means by which they can give effect to such right. — (*Vattel*, book iii. c. 7. § 114.) The object of the search is twofold: *first*, to ascertain whether the ship is neutral or an enemy, for the circumstance of its hoisting a neutral flag affords no security that it is really such; and, *secondly*, to ascertain whether it has contraband articles, or enemies' property, on board. All neutral ships that would navigate securely during war must, consequently, be provided with passports from their government, and with all the papers or documents necessary to prove the property of the ship and cargo — (see *Ship's Papers*); and they must carefully avoid taking any contraband articles or belligerent property on board. And hence, as Lampredi has observed, a merchant ship which seeks to avoid a search by crowding sail, or by open force, may justly be captured and subjected to confiscation. — (§ 12.)

It has, indeed, been often contended that *free ships make free goods* (*que le pavillon couvre la marchandise*), and that a belligerent is not warranted in seizing the property of an enemy in a neutral ship, unless it be contraband. The discussion of this important question would lead us into details which do not properly come within the scope of this work. We may, however, shortly observe, that no such privilege could be conceded to neutrals, without taking from belligerents the right, inseparable from a state of war, of seizing an enemy's property if found in places where hostilities may be lawfully carried on, as on the high seas. In fact, were the principle in question admitted, the commerce of a belligerent power with its colonies, or other countries beyond sea, might be prosecuted in neutral ships, with as much security during war as in peace; so that neutrals would, in this way, be authorised to render a belligerent more important assistance than, perhaps, they could have done had they supplied him with troops and ammunition! But it is surely unnecessary to say, that to act in this way is a proceeding altogether at variance with the idea of neutrality. Neutrals are bound to conduct themselves in the *spirit of impartiality*; and must not afford such aid or assistance to one party, as may the better enable him to make head against the other. It is their duty "*non interponere se bello, non hoste imminente hostem eripere.*" And yet it is manifest that the lending of neutral bottoms to carry on a belligerent's trade is in direct contradiction to this rule. The ships or cruisers of a particular power may have swept those of its enemy from the

sea, and reduced him to a state of great difficulty, by putting a stop to his commerce with foreigners, or with his own colonies; but of what consequence would this be, if neutrals might step in to rescue him from such difficulties, by carrying on that intercourse for him which he can no longer carry on for himself? It is natural enough that such a privilege should be coveted by neutrals: but, however advantageous to them, it is wholly subversive of the universally admitted rights of belligerent powers, as well as of the principles of neutrality; and cannot, therefore, be truly said to be bottomed on any sound principle.

In the war of 1756, the rule was laid down by Great Britain, that neutrals are not to be allowed to carry on a trade during war, that they were excluded from during peace; so that, supposing a nation at war with Great Britain had, while at peace, prohibited foreigners from engaging in her colonial or coasting trade, we should not have permitted neutrals to engage in it during war. This rule has been much complained of; but the principle on which it is founded seems a sound one, and it may in most cases be safely adopted. The claims of neutrals cannot surely be carried further than that they should be allowed to carry on their trade during war, as they had been *accustomed* to carry it on during peace, except with places under blockade; but it is quite a different thing when they claim to be allowed to employ themselves, during war, in a trade in which they had not previously any right to engage. To grant them this, would not be to preserve to them their former rights, but to give them new ones which may be fairly withheld. Supposing, however, that either of the belligerent powers has *force sufficient to prevent any intercourse between the other and its colonies, or any intercourse between different ports of the other*, she might, in the exercise of the legitimate rights of a belligerent, exclude neutrals from such trade, even though it had formerly been open to them; because otherwise she would be deprived of the advantage of her superior force; and the neutrals would, in fact, when employed in this way, be acting as the most efficient allies of her enemy.

For a full discussion of this important and difficult question, and of the various distinctions to which it gives rise, see the work of Hubner (*De la Saisie des Bâtimens Neutres*, 2 tomes, 12mo. 1757), in which the different arguments in favour of the principle that "the flag covers the cargo" are stated with great perspicuity and talent. The opposite principle has been advocated by Lampredi, in his very able treatise *Del Commercio de' Popoli Neutrali*, § 10.: by Lord Liverpool, in his *Discourse on the Conduct of Great Britain in respect to Neutrals*, written in 1767; and, above all, by Lord Stowell, in his justly celebrated decisions in the Admiralty Court. Martens inclines to Hubner's opinion. — (See *Précis du Droit des Gens*, liv. 8. c. 7.)

CONVOY, in navigation, the term applied to designate a ship or ships of war, appointed by government, or by the commander in chief on a particular station, to escort or protect the merchant ships proceeding to certain ports. Convoys are mostly appointed during war; but they are sometimes, also, appointed during peace, for the security of ships navigating seas infested with pirates.

Individuals have not always been left to themselves to judge as to the expediency of sailing with or without convoy. The governments of most maritime states have thought proper, when they were engaged in hostilities, to oblige their subjects to place themselves under an escort of this sort, that the enemy might not be enriched by their capture. Acts to this effect were passed in this country during the American war and the late French war. The last of these acts (43 Geo. 3. c. 57.) enacted, that it should not be lawful for any ship belonging to any of his Majesty's subjects (except as therein provided) to depart from any port or place whatever, unless under such convoy as should be appointed for that purpose. The master was required to use his utmost endeavours to continue with the convoy during the whole voyage, or such part thereof as it should be directed to accompany his ship; and not to separate therefrom without leave of the commander, under very heavy pecuniary penalties. And in case of any ship departing without convoy contrary to the act, or wilfully separating therefrom, all insurances on the ship, cargo, or freight, belonging to the master, or to any other person directing or privy to such departure or separation, were rendered null and void. The customs officers were directed not to allow any ship that ought to sail with convoy to clear out from any place in the United Kingdom for foreign parts, without requiring from the master, bond with one surety, with condition that the ship should not depart without convoy, nor afterwards desert or wilfully separate from it. The regulations of this act did not extend to ships not requiring to be registered, nor to those licensed to sail without convoy, nor to those engaged in the coasting trade, nor to those belonging to the East India Company, &c.

It is very common, during periods of war, to make *sailing or departing with convoy* a condition in policies of insurance. This, like other warranties in a policy, must be *strictly* performed. And if a ship warranted to sail with convoy, sail without it, the

policy becomes void, whether this be imputable to any negligence on the part of the insured, or the refusal of government to appoint a convoy.

There are five things essential to sailing with convoy: viz. *first*, it must be with a regular convoy under an officer appointed by government; *secondly*, it must be from the place of rendezvous appointed by government; *thirdly*, it must be a convoy for the voyage; *fourthly*, the master of the ship must have sailing instructions from the commanding officer of the convoy; and *fifthly*, the ship must depart and continue with the convoy till the end of the voyage, unless separated by necessity.

With respect to the third of these conditions we may observe, that a warranty to sail with convoy generally means a convoy *for the voyage*; and it is not necessary to add the words "for the voyage" to make it so. Neither will the adding of these words in some instances, make the omission of them, in any case, the ground of a different construction. A warranty to sail with convoy does not, however, uniformly mean a convoy that is to accompany the ship insured the entire way from the port of departure to her port of destination; but such convoy as government may think fit to appoint as a sufficient protection for ships going the voyage insured, whether it be for the whole or only a part of the voyage.

Sailing instructions, referred to in the fourth condition, are written or printed directions delivered by the commanding officer of the convoy to the several masters of the ships under his care, that they may understand and answer signals, and know the place of rendezvous appointed for the fleet in case of dispersion by storm, or by an enemy, &c. These sailing instructions are so very indispensable, that no vessel can have the full protection and benefit of convoy without them: hence, when, through the negligence of the master, they are not obtained, the ship is not said to have sailed with convoy; and a warranty in a policy of insurance to that effect is held not to be complied with. If, however, the master do all in his power to obtain sailing instructions, but is prevented from obtaining them by any insuperable obstacle, as the badness of the weather; or if they be refused by the commander of the convoy; the warranty in the policy is held to be complied with.

For further information as to convoy, see *Abbott on the Law of Shipping*, part iii. c. 3.; *Marshall on Insurance*, book i. c. 9. § 5., and the *Act 43 Geo. 3. c. 57, &c.*

COPAIVA. See BALSAM.

COPAL, improperly called gum copal, is a valuable and singular kind of resin, that naturally exudes from different large trees, and is imported partly from America, and partly from the East Indies. The best copal is hard and brittle, in rounded lumps of a moderate size, easily reducible to a fine powder, of a light lemon yellow colour, beautifully transparent, but often, like amber, containing parts of insects and other small extraneous bodies in its substance. Its specific gravity varies from 1.045 to 1.139. It has neither the solubility in water common to gums, nor the solubility in alcohol common to resins, at least in any considerable degree. It may be dissolved by digestion in drying linseed oil, and other volatile menstrua. This solution forms a beautiful transparent varnish, which, when, properly applied, and slowly dried, is very hard and very durable. Copal varnish was first discovered in France, and was long known by the name of *vernix martin*. It is applied to snuff-boxes, tea-boards, and other utensils. It preserves and gives lustre to paintings; and contributes to restore the decayed colours of old pictures, by filling up cracks, and rendering the surface capable of reflecting light more uniformly. Copal is liable to be confounded with *gum animé*, when the latter is very clear and good. But it is of importance to distinguish between them, as the animé, though valuable as a varnish, is much less so than the finest copal; the varnish with the former being darker coloured, and not so hard. Besides the external appearance of each, which is pretty distinct to a practised eye, the solubility in alcohol furnishes a useful test, — the animé being readily soluble in this fluid, while the copal is hardly affected by it; copal is also brittle between the teeth, whereas animé softens in the mouth. — (*Rees's Cyclopædia*; *Ure's Dictionary*, &c.)

The imports of gum animé and copal are not distinguished in the custom-house accounts. The entries of both for home consumption amounted, at an average of the 3 years ending with 1831, to 123,723 lbs. a year. The duty has been judiciously reduced from 56s. to 6s. a cwt. Copal fetches in the London market from 6d. to 1s. 7d. per lb., duty paid.

COPENHAGEN, the capital of Denmark, situated on the east coast of the island of Zealand, in the channel of the Baltic called the Sound; in lat. 55° 41' N., lon. 12° 35' 46" E. Population about 105,000. It is a well-built, handsome city. In going into Copenhagen, the course is between the buoy on the Stubben Bank to the left, and the buoy on the Middle-grounds, and those in advance of the three Crown batteries on the right, W.S.W. by compass. From the three crowns to the roads the course is S.S.W. The water in the channel is from 6 to 4 fathoms deep; but it is narrow, and the navigation rather difficult. There is no obligation to take a pilot on board; but if a vessel wish for one, she may heave to abreast of the battery, when he will come to her.

Vessels not intending to come into harbour bring up in the roads, at from $\frac{1}{4}$ to $\frac{1}{2}$ a mile from shore, in about 4 fathoms, the town bearing S.S.W. In the harbour, within the boom, the water is from 17 to 18 feet deep. Vessels in harbour load and unload alongside the quay. The anchorage in the roads is good and safe.

Money.—Accounts are kept in rixdollars of 6 marcs, or 96 skillings; the rixdollar being formerly worth about 4s. 1d. sterling. But in 1813, a new monetary system was adopted, according to which the new or *Rigsbank* dollar is worth 2s. 3½d., being half the value of the old specie dollar, and $\frac{1}{2}$ of the old current dollar. But the money generally used in commercial transactions is bank money, which is commonly at a heavy discount. The *par* of exchange, estimated by the *Rigsbank* dollar, would be 8 dollars 7½ skillings per pound sterling.

Weights and Measures.—The commercial weights are, 16 pounds = 1 lispound; 20 lispound = 1 shippound; 100 lb. = 110½ lbs. avoirdupois = 134 lbs. Troy = 101 lbs. of Amsterdam = 103 lbs. of Hamburgh.

The liquid measures are, 4 ankers = 1 ahm or ohm; 1½ ahm = 1 hogshhead; 2 hogshheads = 1 pipe; 2 pipes = 1 quarter. The anker = 10 (very nearly) English wine gallons. A fuder of wine = 930 pots; and 100 pots = 25½ wine gallons.

The dry measures are, 4 viertels = 1 scheffel; 8 scheffels = 1 toende or ton; 12 tons = 1 last = 47½ Winchester bushels. The last of oil, butter, herrings, and other oily substances, should weigh 224 lbs. nett.

The measure of length is the Rhineland foot = 12½ inches very nearly. The Danish ell = 2 feet; 100 ells = 68½ English yards.

Trade of Copenhagen.—This is not very considerable, and has latterly declined. Anchors, pitch, and tar, are chiefly imported from Sweden and Norway; flax, hemp, masts, sail-cloth, and cordage, from Russia; West India produce from the Danish West India islands; tobacco from America; wines and brandy from France: coal, earthenware, and salt are the principal articles of direct import from England. Of coal, we sent to Denmark (principally to Copenhagen), in 1830, 100,127 tons, and of salt 1,272,487 bushels. Owing to the erroneous policy of the Danish government, which is attempting, at a great public loss, to raise and bolster up manufactures, the direct imports of woollens and cottons are quite inconsiderable. These articles are not, however, absolutely prohibited; but are admitted on condition of their being stamped, and put up to auction by the Custom-house, which, after retaining 30 per cent. of the gross produce of the sale, pays over the residue to the importer, who is generally the purchaser. This oppressive regulation reduces the legitimate importation of these articles to next to nothing; but the illicit importation is very considerable, principally by the Elbe and the Holstein frontier. The exports consist, for the most part, of the produce of the soil, as grain, rapeseed, butter and cheese, beef and pork, hides, horses and cattle, corn, brandy, bones, &c. In 1830, the imports of grain into this country from Denmark were as follows, viz. wheat 88,033 quarters, barley 75,532 do., oats 118,203 do., rye 1,151 do., peas and beans 5,182 do., the importation of rapeseed during the same year was 286,569 bushels. — (See CORN LAWS.) We subjoin

An Account, extracted from the Returns published by the Danish Custom-house of the principal Articles of Agricultural Produce exported from Denmark in 1831.

Articles exported.	Quantities exported.		Real or declared Value in Rigsbank Dollars.	Value in Sterling.	
	Danish Weights and Measures.	British Weights and Measures.			
Wheat and wheat flour	113,696 ton.	54,952 qrs.	3,964,772	£ 446,036 17 0	
Rye and rye flour	78,460 —	37,921 —			
Barley, flour and groats malt	584,384 —	282,408 —			
Oats, meal and groats	19,092 —	9,228 —			
Buckwheat do.	351,340 —	169,815 —			
Peas	6,988 —	3,377 —			
Beans and tares	15,995 —	7,730 —			
Rapeseed	31,133 —	5,047 —			
Butter	143,154 —	71,608 —			
Cheese	47,658 bar.	—	1,390,487	156,429 15 9	
Brandy (corn)	872,000 lbs.	8,590 cwt.	2,882,900	268,076 5 0	
Pork, salted	2,319½ hhd.	115,775 galls.	54,500	6,131 5 0	
Beef, salted	1,449,787 lbs.	14,331 cwt.	2,885,316	324,598 1 0	
Beef, smoked	365,789 —	3,603 —			
Hides and skins —	691,104 —	6,808 —			
calves, sheep, and lamb	15,773 —	156 —			
ox, cow, and horse	1,112,582 lbs.	10,960 cwt.			
Wool, sheep	1,744,007 —	16,169 —			
Cattle —	779,488 —	857,436 —			
Horses	12,550 head	—			
Oxen	23,013 —	—			
Cows	8,461 —	—			
Calves	5,056 —	—			
Rbd.			10,677,975	£1,201,272 3 9	

We have no means of ascertaining the proportion shipped from Copenhagen, but it was very considerable.

Shipping.—In 1831, there entered the port of Copenhagen 1,505 ships; of which 309 were from Sweden, 305 from Prussia, 208 from Norway, 160 from Great Britain, 137 from Russia, 90 from Finland, 29 from

France, &c. The tonnage of these ships is not stated; but many were of very small burden. Subjoined is an

Account of the Danish Shipping employed in the Foreign and in the Carrying Trade of Denmark in the Year 1830.

Countries and Places.	No. of Ships.	Tonnage.	Nature of Cargoes exported from Denmark.	Whence arrived.		Nature of Cargoes imported into Denmark.	Destina- tion.	
				From Dan. Ports.	From For. Ports.		For Dan. Ports.	For For. Ports.
Russia - -	255	24,198	{ Ballast, fruit, bricks, and piece goods - }	194	61	{ Hemp, flax, ashes, tal- low, seeds, and timber }	161	94
Prussia - -	579	29,836	{ Ballast, herrings, train oil, and colonial produce - }	444	135	{ Linen, flax, wood, staves, and timber - }	421	158
Mecklenburgh	114	2,547	{ Herrings, train oil, colonial f., produce, and provisions - }	102	12	{ Ballast, corn and seeds, wool, and piece goods - }	101	13
Lubeck - -	383	7,472	{ Corn, and provisions, piece goods, her- rings, &c. - }	362	21	{ Piece goods, iron, deals and timber, salt, &c. - }	342	41
Sweden and Norway }	710	25,696	{ Corn and provisions, wool, piece goods, and colonial produce }	592	118	{ Iron, tar, deals, tim- ber, fish, herrings, train oil - }	559	151
Hamburgh and Bremen }	555	31,154	{ Corn and seeds, but- ter, provisions, and piece goods - }	160	395	{ Ballast, piece goods, tobacco, colonial produce - }	308	247
Netherlands -	269	15,159	{ Corn, flour and seeds, piece goods, &c. - }	96	173	{ Ballast, piece goods, and colonial produce }	92	177
Great Britain	837	43,420	{ Corn, seeds, oilcakes, bones, wool, hides, &c. - }	587	250	{ Ballast, coals, salt, piece goods, and colonial produce - }	635	202
France - -	122	15,858	{ Corn and provisions, piece goods, fish, and hides - }	31	91	{ Wine, salt, piece goods and ballast - }	37	85
Spain - -	76	8,451	{ Ballast, piece goods, fish, butter, &c. - }	3	73	{ Oil and fruit, wine, and salt - }	30	46
Portugal - -	67	9,500	{ Ballast, corn, piece goods, fish, flax, &c. }	2	65	{ Wine, piece goods, salt, fruit, &c. - }	15	52
Mediterranean	66	9,637	{ Fish, pitch, and tar, timber, train oil, piece goods - }	13	53	{ Ballast, fruit, wine, and piece goods - }	8	58
Brazil - -	11	2,416	{ Ballast, wheat, and piece goods - }	—	11	{ Colonial produce - }	2	9
	4044	225,354		2586	1458		2711	1333

This return does not, however, include vessels engaged in the fisheries, or in the coasting trade, the latter of which is very considerable.

About 200 Danish ships are engaged in the carrying trade of the Mediterranean. Latterly, however, the Swedes and Norwegians have obtained an ascendancy in this department.

Excluding vessels under 20 tons, there belonged, in 1830, to

	Ships.	Tonnage.
Denmark - - -	1,563	65,375
Sleswick - - -	1,022	33,926
Holstein - - -	1,106	27,683
Total - - -	3,696	124,984

Colonial Trade.—In the West Indies, the Danes possess the island of St. Croix, which, though small, is fertile, and well cultivated. All the ports of Denmark may send vessels thither, but the return cargoes must be discharged at places having sugar refineries. The principal part of the trade is in the hands of Copenhagen merchants. St. Croix produces about 25,000,000 lbs. of sugar, and 1,400,000 gallons of rum. In 1831, 23 ships, of the aggregate burden of 5,772 tons, arrived at Copenhagen from St. Croix. A good deal of the colonial produce brought into Denmark is again exported.

The trade to the settlement of Tranquebar and Serampore, in India, is in the hands of an exclusive company. Whether it be owing to the deadening influence of monopoly, or to the real superiority of the Americans, who supply the Continental markets with tea, &c. at a cheaper rate, only one ship a year has latterly sailed from Copenhagen for India! The trade to the Danish settlements on the African coast is, if possible, of still less importance.—(N. B. For an account of the trade on the Kiel Canal, see CANALS.)

Port Charges vary according as the vessel has come from this or the further side of Cape Finisterre, or from the Indian seas; as she is wholly, or only part loaded; and as she clears out with goods that have been *in transitu*, and are for the most part free of duty, or has on board a cargo of native produce subject to duty. On a ship of 300 tons belonging to a privileged nation from this side Cape Finisterre, unloading and loading mixed cargoes in Copenhagen, the different public charges, including Sound dues, brokerage, &c., would be about 67*l.* 10*s.*; and from the further side of Cape Finisterre, the charges would be about 99*l.* 10*s.* When a ship is not fully loaded, lastage money and light dues are only charged in proportion to the cargo on board. Lastage money is not charged on ships outward bound, laden with transit goods, as tar, pitch, iron, &c. But notwithstanding these deductions, it is obvious that port charges at Copenhagen are very heavy, and there can be no doubt that they are a material obstacle to the extension of trade.

Commission on purchases is generally 2 per cent., and on sales, 3 per cent., including 1 per cent. *del credere*.

Citizenship.—To enable a foreigner to trade as a merchant in Denmark, he must become a burgher, which costs about 100*l.*, and it will require about 60*l.* more to free him from the obligation of serving in the militia. The obstacles in the way of a foreigner establishing himself in Denmark as a manufacturer are much greater, on account of the exclusive privileges enjoyed by the guilds or corporations into which the principal crafts or trades are divided.

Credit.—Goods imported into Copenhagen are commonly sold on credit: 3 months is the term generally allowed on most sorts of goods, and in a few instances 6 months. The discount for ready money is 4 per cent. Bankruptcy is of rare occurrence.

Insurance. — Marine insurance is effected on liberal terms, by a company established in 1746. A good many risks are, however, insured at Amsterdam and Hamburg.

Carrening, Ships' Stores, &c. — Copenhagen has good building-yards, and is in all respects an eligible place for the repair of ships, and for supplying them with provisions. Subjoined is an

Account of the Average Prices of Ships' Provision at Copenhagen in 1831, in Imperial Weights and Measures, and Sterling Money.

	£	s.	d.	£	s.	d.
Biscuits, ships', 1st quality	-	-	-	0	15	0 per cwt.
Ditto 2d ditto	-	-	-	0	12	0 ditto.
Butter, 1st quality	2	8	0	to	2	10 0 ditto.
Ditto, 2d ditto	-	-	-	2	4	0 ditto.
Cheese	-	-	-	0	13	5 to 0 17 0 ditto.
Peas	-	1	8 9	-	1	12 0 per Imp. qr.
Beef, salted	-	1	18 0	-	1	19 0 per 200 lbs.
Pork, ditto	-	2	16 0	-	2	18 0 ditto.
Bacon	-	0	0 3½	-	0	0 3½ per lb.
<i>Spirits.</i> — Rum, 2s. to 2s. 6d. French Brandy, 2s. 4d. to 3s. per gallon.						

Tares. — Statement of the Tares allowed by the Custom-house at Copenhagen, on the principal Articles of Importation.

Articles.	Description of Packages.	Tares.	Articles.	Description of Packages.	Tares.
Almonds	Linen bags	4 per ct.	Pepper	Bags of 150 lbs. and under	2 lbs.
Cassia lignea	All sorts of packages	16 —		exceeding 150 lbs.	4 —
Cinnamon	do.	do.		Linen bags	do.
Cocoa	In linen bags	4 per ct.	Pimento	do.	do.
Coffee	Casks of 400 lbs. and under	16 —	Raisins	½ barrel	18 lbs.
	exceeding 400 lbs.	12 —		do.	12 —
	Matted bags of 150 lbs. & under	2 lbs.		Casks exceeding ½ barrel	10 per ct.
	exceeding 150 lbs.	4 —		do. under ½ barrel	12 —
	East India bags, double	do.	Rice	Casks	10 —
	do. single	2 lbs.		Barrels	24 lbs.
Colours, painters'	Unmixed and not enumerated.	10 per ct.		½ do.	18 —
	do. and enumerated, and not			do.	12 —
	being ochre, white lead, or			½ do.	8 —
	brown red	12 —		Bags of 100 lbs. and not exceed-	
	Prepared	do.		ing 150 lbs.	4 —
Cotton	Bags, or bales	4 lbs.		150 lbs. and under	10 —
Currants	All sorts of packages	16 per ct.	Saltpetre	All kinds of packages	2 per ct.
Deft ware	do.	12 —	Soap, white	do.	14 —
Figs	½ casks	18 —	Sugar, raw	In casks	17 —
	do.	18 —		Brazil boxes	do.
	Casks	10 per ct.		Havannah do.	12 —
Glass ware	Baskets, or frails	8 —		Casks (transit)	do.
	Boxes	32 —	Tobacco	do.	do.
	Bottles in crates and in straw	20 —		Baskets packed in mats	3 —
	do. in boxes and in sawdust	40 —	Turpentine	Casks (thick)	17 —
Hardware	In casks and boxes	12 —		do.	20 —
	Packed in mats, per piece	4 lbs.		do. cased	34 —
Hops	Bags and pockets	4 per ct.	Vitriol	Glass bottles or flasks in baskets	20 —
Indigo	All sorts of packages	20 —		do. in boxes	do.
Mustard	Glasses, in boxes and casks	12 —		do. packed in sawdust	40 —
Ochre	All sorts of packages	10 —		Stone bottles	30 —
Olive oil	In single and double casks	18 —	White lead	All kinds of packages	10 —
	Bottled, in baskets and straw	20 —			
	do. in boxes and sawdust	40 —			

General Remarks. — On the whole, the commerce of Denmark may be pronounced to be in a stationary state. But from her advantageous situation between the Baltic and North Sea, and the industrious, persevering character of the inhabitants, there can be little doubt that it may be materially extended. It is needless, however, to expect any considerable improvement till the present system of domestic policy be, in many respects, altogether changed. The Danish government has long been exerting itself to bolster up a manufacturing interest, by laying oppressive duties on most species of manufactured articles. Even under the most favourable circumstances, such conduct, though it may benefit a few individuals, is sure to be productive of great national loss. But in the case of Denmark, the circumstances are such as to render the restrictive system peculiarly injurious. All, or nearly all, the branches of industry carried on in the kingdom are subjected to the government of guilds or corporations; no person can engage in any line of business until he has been authorised by its peculiar guild; and as the sanction of this body is rarely obtained without a considerable sacrifice, the real effect of the system is to fetter competition and improvement, and to perpetuate monopoly and routine. Even the Danish writers acknowledge that such is the influence of the present regulations. "*Nos ouvriers*," say they, "*sont chers, travaillent lentement, et souvent mal et sans goût; leur education est negligée. On ne les force point à penser, et l'apprentissage suit machinalement ce qu'il voit faire au maître.*" — (*Cateau, Tableau des Etats Danois*, tome ii. p. 260.) It would be idle to imagine that a country which has to import coal, should, however favourably situated in other respects, be able to manufacture cottons, woollens, &c. at so cheap a rate as they may be imported from others enjoying greater natural facilities for their production. But when to the physical obstacles in the way of manufactures, we add others, not less formidable, of a political nature, the attempt to force them into existence by dint of customs duties and regulations becomes absolutely ludicrous.

The port charges and transit duties are also exceedingly heavy; and the Sound duties, being charged on native as well as foreign ships, operate as an inland duty on the trade

between different parts of the country. We are glad, however, to be able to state, that the more intelligent portion of the Danish people are quite aware of the mistaken policy on which they are now proceeding; and there is reason to believe that it will, at no distant period, be rendered more in accordance with the spirit of the age, and more conducive to the improvement of the people. In 1832, a petition, signed by almost all the merchants of Copenhagen, was addressed to the king, containing an able and distinct exposition of the circumstances which depress Danish commerce. The petitioners pray for the emancipation of commercial pursuits from all the restrictions laid upon them by guilds and corporations, or, in other words, for the freedom of industry; for a revision and reduction of the transit duties, and a change in the mode of charging the Sound duties; for a reduction of the tonnage duties, and a remission of the charge on account of light money on ships arriving at Copenhagen that have already paid for the lights at Elsinour; they further pray for the abolition of the East India Company's monopoly, and the freedom of trade to the East Indies and China; and for a reduction of the duties on several articles of domestic produce when exported, and of foreign produce when imported. What is here asked is so reasonable, and, if granted, would add so much to the real prosperity of the country, that we trust the government will earn for itself a new title to the public esteem by honestly endeavouring to meet the wishes of the petitioners.

In compiling this article, we have consulted *Oddy's European Commerce*, pp. 330—369.; *Dictionnaire du Commerce (Ency. Méthodique, tome II. pp. 3—16.)*, *Catteau, Tableau des Etats Danois, tome ii. pp. 292—371.*; the *Consul's Answers to Circular Queries*, which do that functionary great credit; and communications from merchants at Copenhagen.

COPPER (Ger. *Kupfer*; Du. *Koper*; Da. *Kobber*; Sw. *Kopper*; Fr. *Cuivre*; It. *Rame*; Sp. *Cobre*; Port. *Cobre*; Rus. *Mjed, Krasnoi mjed*; Pol. *Miedz*; Lat. *Cuprum*; Arab. *Nehass*; Sans. *Tamra*), a well-known metal, so called from its having been first discovered, or at least wrought to any extent, in the island of Cyprus. It is of a fine red colour, and has a great deal of brilliancy. Its taste is styptic and nauseous; and the hands, when rubbed for some time on it, acquire a peculiar and disagreeable odour. It is harder than silver; its specific gravity varies according to its state, being, when quite pure, near 9·000. Its malleability is great: it may be hammered out into leaves so thin as to be blown about by the slightest breeze. Its ductility is also considerable. Its tenacity is so great, that a copper wire 0·078 of an inch in diameter is capable of supporting 302·26 lbs. avoirdupois without breaking. Its liability to oxidation from exposure to air or damp is its greatest defect. The rust with which it is then covered is known by the name of *verdigris*, and is one of the most active poisons.—(*Thomson's Chemistry*.)

If we except gold and silver, copper seems to have been more early known than any other metal. In the first ages of the world, before the method of working iron was discovered, copper was the principal ingredient in all domestic utensils and instruments of war. Even now it is applied to so many purposes, as to rank next, in point of utility, to iron.

Alloys of Copper are numerous and of great value. Those of tin are of most importance. Tin added to copper makes it more fusible, less liable to rust, or to be corroded by the air and other common substances, harder, denser, and more sonorous. In these respects the alloy has a real advantage over unmixed copper: but this is in many cases more than counterbalanced by the great brittleness which even a moderate portion of tin imparts; and which is a singular circumstance, considering that both metals are separately very malleable.

Copper alloyed with from 1 to 5 per cent. of tin is rendered harder than before; its colour is yellow, with a cast of red, and its fracture granular: it has considerable malleability. This appears to have been the usual composition of many of the ancient edged tools and weapons, before the method of working iron was brought to perfection. The *χαλκος* of the Greeks, and, perhaps, the *as* of the Romans, was nothing else. Even their copper coins contain a mixture of tin. The ancients did not, in fact, possess (as has been often contended) any peculiar process for hardening copper, except by adding to it a small quantity of tin. An alloy in which the tin is from 0·1 to $\frac{1}{2}$ of the whole is hard, brittle, but still a little malleable, close grained, and yellowish white. When the tin is as much as $\frac{1}{2}$ of the mass, it is entirely brittle; and continues so in every higher proportion. The yellowness of the alloy is not entirely lost till the tin amounts to 0·3 of the whole.

Copper (or sometimes copper with a little zinc), alloyed with as much tin as will make from about 0·1 to $\frac{1}{2}$ of the whole, forms an alloy, which is principally employed, for bells, brass cannon, bronze statues, and various other purposes. Hence it is called *bronze*, or *bell metal*; and is excellently fitted for the uses to which it is applied, by its hardness, density, sonorousness, and fusibility. For cannon, a lower proportion of tin is commonly used. According to Dr. Watson, the metal employed at Woolwich consists of 100 parts of copper and from 8 to 12 of tin; hence it retains some little malleability, and, therefore, is tougher than it would be with a larger portion of tin. This alloy being more sonorous than iron, brass guns give a louder report than iron guns. A common alloy for bell metal is 80 parts of copper and 20 of tin: some artists add to these ingredients zinc, antimony, and silver, in small proportions; all of which add to the sonorousness of the compound.—(See *BELL METAL*.)

When, in an alloy of copper and tin, the latter metal amounts to about $\frac{1}{2}$ of the mass, the result is a beautiful compound, very hard, of the colour of steel, and susceptible of a very fine polish. It is well adapted for the reflection of light for optical purposes; and is therefore called *speculum metal*. Besides the above ingredients, it usually contains a little arsenic, zinc, or silver. The application of an alloy similar to the above, to the construction of mirrors, is of great antiquity, being mentioned by Pliny; who says, that formerly the best mirrors were reckoned those of Brundisium, of tin and copper mixed (*stanno et ære mistis*).—(*Hist. Nat. lib. xxxiii. § 9*.)

For the alloys of copper with zinc, see the articles *BRASS*, *PINCHBECK*. See, also, *Thomson's Chemistry*, *Rees's Cyclopædia*; *Dr. Watson's Chemical Essays*, vol. iv., &c.

British Copper Trade.—Great Britain has various copper mines, in Cornwall, Devonshire, Wales, &c., but particularly in the first. Though known long before, the Cornish copper mines were not wrought with much spirit till last century. From 1726 to 1735, they produced at an average about 700 tons a year of pure copper. During the ten years from 1766 to 1775, they produced, at an average, 2,650 tons. In 1798, the produce exceeded 5,000 tons; and it now amounts to about 12,000 tons, worth, at 100*l.* a ton, no less than 1,200,000*l.* sterling! In 1768, the famous mines in the Parys mountain, near Amlwch, in Anglesea, were discovered. The supplies of ore furnished by them were for a long time abundant beyond all precedent; but for many years past the productiveness of the mine has been declining, and it now yields comparatively little copper. At present the mines in Anglesea, and other parts of Wales, yield from 1,750 to 2,000 tons of copper; those of Devonshire yield about 500 tons; the quantity produced in the other parts of England being quite inconsiderable. The Irish mines produce about 500 tons. Those of Scotland never were productive, and have been almost entirely abandoned. The entire produce of the copper mines of the empire may, therefore, be estimated at present at from 14,500 to 15,000 tons.

In consequence of the greatly increased supplies of copper that were thus obtained, England, instead of being, as formerly, dependent on foreigners for the greater part of her supplies of this valuable metal, became, previously to 1793, one of the principal markets for the supply of others. And notwithstanding the vastly increased demand for copper during the war for the sheathing of ships and other purposes, the exports continued to increase and the imports to diminish; the greater productiveness of the Cornish mines having sufficed not only to balance the increased demand, but also to make up for the falling off in the supplies from Anglesea.

Owing to the want of coal in Cornwall, the ores are not smelted on the spot, but are, for the most part, sent to Swansea; it being found cheaper to carry the ores to the coal than the contrary.

Account of the Copper produced from the Mines in Cornwall since 1800; showing the Quantity of Ore, of Metal or Fine Copper, the Value of the Ores in Money, the average Percentage of Produce, and the average Standard or Miner's Price of Fine Copper, made up to the End of June in each Year.

Years.	Quantity of Ores.	Metal or Fine Copper.	Value of the Ores.		Produce of Ores per cent.	Average Standard Price per Ton.	
	<i>Tons.</i>	<i>Tons. cwt. qrs. lbs.</i>	<i>£</i>	<i>s. d.</i>		<i>£</i>	<i>s. d.</i>
1800	55,981	5,187 0 3 7	550,925	1 0	9½	133	3 6
1801	56,611	5,267 18 3 10	476,313	1 0	9½	117	5 0
1802	53,937	5,228 15 3 5	445,094	4 0	9½	110	18 0
1803	60,566	5,616 16 0 21	583,910	16 0	9½	122	0 0
1804	64,637	5,374 18 1 20	507,840	11 0	8½	138	5 0
1805	78,452	6,234 5 0 6	862,410	16 0	7½	169	16 0
1806	79,269	6,863 10 2 13	730,845	6 6	8½	138	5 0
1807	71,694	6,716 12 1 26	609,002	13 0	9½	120	0 0
1808	67,867	6,795 13 2 25	495,303	1 6	10	100	7 0
1809	76,245	6,821 13 1 19	770,028	15 6	8½	143	12 0
1810	66,048	6,682 19 1 27	570,035	8 0	8½	132	5 0
1811	66,786	6,141 13 3 7	556,723	19 0	9½	120	12 0
1812	71,547	5,720 7 2 4	549,665	6 6	9½	111	0 0
1813	74,047	6,918 3 0 6	594,345	10 0	9½	115	7 0
1814	74,322	6,369 13 3 7	627,501	10 0	8½	130	12 0
1815	78,483	6,525 6 3 25	552,813	8 6	8½	117	16 0
1816	77,334	6,697 4 0 17	447,959	17 0	8½	98	13 0
1817	76,701	6,498 2 0 16	494,010	12 6	8½	108	10 0
1818	86,174	6,849 7 1 1	686,005	4 6	7½	134	15 0
1819	88,736	6,804 2 2 7	623,595	4 6	7½	127	10 0
1820	91,473	7,508 0 3 26	602,441	12 0	8½	113	15 0
1821	98,426	8,514 19 2 12	605,968	19 6	8½	103	0 0
1822	104,523	9,140 8 3 20	663,085	13 6	8½	104	0 0
1823	95,750	7,927 17 2 7	608,033	1 0	8½	109	18 0
1824	99,700	7,823 15 1 10	587,178	3 6	7½	110	0 0
1825	107,454	8,226 3 0 21	726,353	12 0	7½	124	4 0
1826	117,308	9,026 12 3 15	788,971	15 6	7½	123	3 0
1827	126,710	10,311 14 3 15	745,178	1 0	8½	106	1 0
1828	130,366	9,921 1 2 11	756,174	16 0	7½	112	7 0
1829	124,502	9,656 10 3 4	717,334	0 0	7½	109	14 0
1830	133,964	10,743	773,846		8	106	5 0
1831	144,402	12,044	806,090		8½	100	0 0

Exports of British Copper since 1820.

Years.	Unwrought.	Coin.	Sheets, Nails, &c.	Wire.	Wrought Copper of other Sorts.	Total of British Copper exported.
	<i>Cwt.</i>	<i>Cwt.</i>	<i>Cwt.</i>	<i>Cwt.</i>	<i>Cwt.</i>	<i>Cwt.</i>
1820	41,155	10	58,121	8	22,663	121,958
1821	34,543	155	66,676	21	24,035	125,431
1822	25,829	-	65,070	40	22,731	113,671
1823	24,082	802	56,146	98	25,387	106,516
1824	19,209	95	62,920	292	23,580	106,096
1825	10	2,134	51,437	40	25,002	78,624
1826	2,604	1,807	65,264	11	26,307	95,994
1827	26,583	1,450	74,943	8	40,439	143,424
1828	21,591	1,150	52,412	71	48,897	124,121
1829	52,978	15	59,871	13	46,643	159,521
1830	55,722	640	66,331	16	56,443	183,154
1831	67,800	96	70,477	149	32,690	170,613
1832	77,497	2	79,944	13	37,155	194,612

N.B.—The foreign copper imported is altogether intended for re-exportation. In 1832, 13,894 cwt of copper were smelted from foreign ore. The East Indies and China, France, and the United States, are the great markets for British copper. The exports to these countries, in 1832, were respectively 82,880, 35,984, and 31,235 cwt.

For the following details with respect to the state of the British copper trade in 1830, we are indebted to Mr. Pascoe Grenfell, who is largely engaged in it, and on whose accuracy every reliance may be placed:—

“The quantity of copper produced during last year (1830) in Cornwall, from ores raised in that county,

exceeded *ten thousand* tons of pure metal: and if to this be added what has been produced in Wales, in other parts of England, and in Ireland, the whole quantity of *fine or pure* metal produced in the United Kingdom, in 1829, may be fairly stated at *twelve thousand* tons.

"The quantity of British copper exported in 1829 amounts, according to an account recently laid before the House of Commons, to 7,976 tons of fine metal; to which adding the exports of foreign copper, the total export was 8,817 tons. The copper imported is altogether intended for re-exportation. I cannot state its precise quantity in fine metal, because the greater part of it arrives in a state of *ore*, and I have no means of knowing the produce in pure metal of that ore, beyond such part of it as may come into my own possession.

"The value of the 12,000 tons of copper produced in the United Kingdom, as above stated, at 90*l.* per ton, is 1,080,000*l.*"

Foreign Copper. — Copper ores are abundant in Sweden, Saxony, Russia, Persia, Japan, China, Chili, &c. Near Fahlun, in the province of Dalecarlia, in Sweden, is the celebrated copper mine of the same name, supposed to have been wrought nearly 1,000 years. For a long time it was one of the most productive mines in the world. Towards the beginning of the seventeenth century it yielded an annual produce of about 8,000,000 lbs. of pure metal; but it has since greatly declined; and it is most probable that at no distant period it will be wholly abandoned. — (*Thomson's Travels in Sweden*, p. 221.) There are still, however, several productive copper mines in other parts of Sweden. The exports of copper from Stockholm in 1832 amounted to 4,336 skippons, or 723 tons English, besides the exports from Gottenburgh and other ports. The product of the copper mines in the government of Olonez, in Russia, is estimated at 210,000 poods, or 3,375 tons (Eng.) a year. — (*Schnitzler, Essai d'une Statistique Générale*, &c. p. 41.) The copper mines of Chili are also very rich, and their produce is at present imported into Canton and Calcutta direct from Valparaiso. The copper mines of Japan are said to be among the richest in the world. The Dutch annually import about 700 tons of their produce into Batavia; and the Chinese from 800 to 1,000 tons into Canton and other ports. In fact, Japan copper is spread over all the East, and is regularly quoted in the Price Currents of Canton, Calcutta, and Singapore. — (See p. 245.) It is purer, and brings a higher price, than any other species of bar or slab copper. It is uniformly met with in the shape of bars or ingots, very much resembling large sticks of red sealing wax. When the copper of South America is worth in the Canton market from 15 to 16 dollars per picul, that of Japan fetches from 18 to 20. Pretty considerable quantities of copper are imported into Calcutta from Bushire and Bussorah. This is mostly the produce of the Persian mines; but a little is understood to come from the Russian mines in Georgia.

Customs Regulations. — Old copper sheathing, old copper utensils, and old copper and pewter utensils of British manufacture, imported from British plantations, and also old copper stripped off vessels in ports in the United Kingdom, may be admitted to entry, duty free, under the following regulations; viz. —

1st. Old copper sheathing stripped off British vessels in ports in the British possessions, upon proof to the satisfaction of the Commissioners of Customs, that such sheathing was stripped off in such ports, and also that the said sheathing is the property of the owner of the ship from which it was so stripped, to be delivered to such owner.

2d. Old copper sheathing stripped off any ship in any port in the United Kingdom, upon the fact being certified by the landing-waiter superintending the process; the old copper to be delivered only to the coppersmith who may re-copper the vessel from which the copper was stripped, he making proof to that fact.

3d. Old worn-out British copper and pewter utensils to be in all cases delivered when brought from British possessions abroad in British ships, upon the consignee submitting proof that they had been used on a particular estate, and are consigned on account of the owner of that estate, and that he (the consignee) verily believes them to have been of British manufacture. — (*Min. Com. Cus.*, 15th of Feb. 1833.)

Copper ore may be taken out of warehouses to be smelted, on proper notice being given to the customs officers, and giving sufficient security, by bond, for returning the computed quantity of fine copper in it. — (7 & 8 Geo. 4. c. 53. § 23.)

Copper is in extensive demand all over India; being largely used in the dock-yards, in the manufacture or cooking utensils, in alloying spelter and tin, &c. The funeral of every Hindoo brings an accession to the demand, according to his station; the relatives of the deceased giving a brass cup to every Brahmin present at the ceremony: so that 5, 10, 50, 100, 1,000, and sometimes more than 10 times this last number, are dispensed upon such occasions. — (*Bell's Commerce of Bengal*.)

COPPERAS, a term employed by the older chemists, and popularly, as synonymous with vitriol. There are three sorts of copperas: the *green*, or sulphate of iron; the *blue*, or sulphate of copper; and the *white*, or sulphate of zinc. Of these, the first is the most important.

Sulphate of iron is distinguished in common by a variety of names, as Martial vitriol, English vitriol, &c. When pure, it is considerably transparent, of a fine bright, though not very deep, grass green colour; and of a nauseous astringent taste, accompanied with a kind of sweetness. Its specific gravity is 1.834. It uniformly reddens the vegetable blues. This salt was well known to the ancients; and is mentioned by Pliny, (*Hist. Nat. lib. xxiv. § 12.*), under the names of *misy*, *sory*, and *calchantum*. It is not made in the direct way, because it can be obtained at less charge from the decomposition of pyrites on a large scale in the neighbourhood of collieries. It exists in two states; one containing oxide of iron, with 0.22 of oxygen, which is of a pale green, not altered by gallic acid, and giving a white precipitate with prussiate of potass. The other, in which the iron is combined with 0.30 of oxygen, is red, not crystallisable, and gives a black precipitate with gallic acid, and a blue with prussiate of potass. In the common sulphate, these two are often mixed in various proportions.

Sulphate of iron is of great importance in the arts. It is a principal ingredient in dyeing; in the manufacture of ink, and of Prussian blue: it is also used in tanning, painting, medicine, &c. Sulphuric acid, or oil of vitriol, was formerly manufactured from sulphate of iron. — (See ACIDS.)

Sulphate of copper, or *blue vitriol*, commonly called Roman or Cyprian vitriol, is of an elegant sapphire blue colour, hard, compact, and semi-transparent; when perfectly crystallised, of a flattish, rhomboidal, decahedral figure; its taste is extremely nauseous, styptic, and acrid; its specific gravity is 2.1943. It is used for various purposes in the arts, and also in medicine.

Sulphate of zinc, or *white vitriol*, is found native in the mines of Goslar and other

places. Sometimes it is met with in transparent pieces, but more commonly in white efflorescences. These are dissolved in water, and crystallised into large irregular masses, somewhat resembling fine sugar, having a sweetish, nauseous, styptic taste. Its specific gravity, when crystallised, is 1.912; when in the state in which it commonly occurs in commerce, it is 1.3275. Sulphate of zinc is prepared in the large way from some varieties of the native sulphuret. The ore is roasted, wetted with water, and exposed to the air. The sulphur attracts oxygen, and is converted into sulphuric acid; and the metal, being at the same time oxidized, combines with the acid. After some time the sulphate is extracted by solution in water; and the solution being evaporated to dryness, the mass is run into moulds. Thus, the white vitriol of the shops generally contains a small portion of iron, and often of copper and lead. — (*Lewis's Mat. Medica*; *Ure's Dictionary*; *Rees's Cyclopædia*; *Thomson's Chemistry*, &c.)

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CORAL (Ger. *Korallen*; Du. *Koraalen*; Fr. *Corail*; It. *Corale*; Sp. and Port. *Coral*; Rus. *Koralii*; Lat. *Corallium*; Arab. *Besed*; Pers. *Merjūn*; Hind. *Moonya*), a marine production, of which there are several varieties. It was well known to the ancients, but it was reserved for the moderns to discover its real nature. It is, in fact, the nidus or nest of a certain species of vermes, which has the same relation to coral, that a snail has to its shell. As an ornament, black coral is most esteemed; but the red is also very highly prized. Coral is found in very great abundance in the Red Sea, the Persian Gulf, in various places in the Mediterranean, on the coast of Sumatra, &c. It grows on rocks, and on any solid submarine body; and it is necessary to its production, that it should remain fixed to its place. It has generally a shrub-like appearance. In the Straits of Messina, where a great deal is fished up, it usually grows to nearly a foot in length, and its thickness is about that of the little finger. It requires 8 or 10 years to arrive at its greatest size. The depth at which it is obtained is various — from 10 to 100 fathoms or more; but it seems to be necessary to its production that the rays of the sun should readily penetrate to the place of its habitation. Its value depends upon its size, solidity, and the depth and brilliancy of its colour; and is so very various, that while some of the Sicilian coral sells for 8 or 10 guineas an ounce, other descriptions of it will not fetch 1s. a pound. It is highly prized by opulent natives in India, as well as by the fair sex throughout Europe. The inferior or worm-eaten coral is used in some parts of the Madras coast, in the celebration of funeral rites. It is also used medicinally. Besides the fishery in the Straits of Messina already alluded to, there are valuable fisheries on the shores of Majorca and Minorca, and on the coast of Provence. A good deal of Mediterranean coral is exported to India, which, however, draws the largest portion of its supplies from the Persian Gulf. The produce of the fishery at Messina is stated by Spallanzani (*Travels in the Two Sicilies*, vol. iv. p. 308, &c.) to amount to 12 quintals of 250 lbs. each.

The manner of fishing coral is nearly the same every where. That which is most commonly practised in the Mediterranean, is as follows: — Seven or 8 men go in a boat, commanded by the proprietor; the caster throws his net, if we may so call the machine which he uses to tear up the coral from the bottom of the sea; and the rest work the boat, and help to draw in the net. This is composed of two beams of wood tied crosswise, with leads fixed to them to sink them: to these beams is fastened a quantity of hemp, twisted loosely round, and intermingled with some loose netting. In this condition the machine is let down into the sea; and when the coral is pretty strongly entwined in the hemp and nets, they draw it up with a rope, which they unwind according to the depth, and which it sometimes requires half a dozen boats to draw. If this rope happen to break, the fishermen run the hazard of being lost. Before the fishers go to sea, they agree for the price of the coral; and the produce of the fishery is divided, at the end of the season, into 13 parts; of which the proprietor has 4, the caster 2, and the other 6 men 1 each; the thirteenth belongs to the company for payment of boat-hire, &c. — (See *Ainslie's Mat. Indica*; *Rees's Cyclopædia*; *Ency. Metrop.*; *Bell's Com. of Bengal*, &c.)

CORDAGE (Ger. *Tauwerk*; Du. *Touwwerk*; Fr. *Manœuvres*, *Cordage*; It. *Caolame*; Sp. *Jarcia*, *Cordaje*), a term used in general for all sorts of cord, whether small, middling, or great, made use of in the rigging of ships. The manufacture of cordage is regulated by the act 25 Geo. 4. c. 56., which specifies the sort of materials that are to be employed in the manufacture of cables, hawsers, and other ropes, the marks that are to be affixed to them, and the penalties for non-compliance with the respective enactments. — (See **CABLE**.) Masters of British ships are obliged, on coming into any port in Great Britain or the colonies, to report, under a penalty of 100*l.*, the foreign cordage, not being standing or running rigging, in use on board such ship. (3 & 4 Will. 4. cap. 52. § 8.)

The following table shows how many fathoms, feet, and inches, of a rope of any size, not exceeding 14 inches, make 1 cwt.

At the top of the table, marked inches, fathoms, feet, inches, the first column is the circumference of a rope in inches and quarters; the second, the fathoms, feet, and inches, that make up 1 cwt. of such a rope. One example will make it plain.

Suppose it is required how much of a 7-inch rope will make 1 cwt.: find 7, in the 3d column, under inches, or circumference of the rope, and immediately opposite to it you will find 9, 5, 6; which shows that in a rope of 7 inches, there will be 9 fathoms 5 feet 6 inches required to make 1 cwt.

Inches.	Fathom.	Feet.	Inches.	Inches.	Fathom.	Feet.	Inches.	Inches.	Fathom.	Feet.	Inches.	Inches.	Fathom.	Feet.	Inches.	Inches.	Fathom.	Feet.	Inches.
1	486	0	0	3 $\frac{3}{4}$	34	3	9	6 $\frac{1}{2}$	11	3	0	9 $\frac{1}{2}$	5	4	0	11 $\frac{3}{4}$	3	3	3
1 $\frac{1}{2}$	313	3	0	4	30	1	6	6 $\frac{1}{2}$	10	4	0	9 $\frac{1}{2}$	5	2	0	12	3	2	3
1 $\frac{1}{2}$	216	3	0	4 $\frac{1}{2}$	26	5	3	7	9	5	6	9 $\frac{1}{2}$	5	0	6	12 $\frac{1}{2}$	3	2	1
2	159	3	0	4 $\frac{3}{4}$	24	0	0	7 $\frac{1}{2}$	9	1	6	10	4	5	0	13 $\frac{1}{2}$	3	2	0
2 $\frac{1}{2}$	124	3	0	5	21	3	0	7 $\frac{1}{2}$	8	4	0	10 $\frac{1}{2}$	4	4	1	13 $\frac{3}{4}$	2	7	8
2 $\frac{1}{2}$	96	2	0	5 $\frac{1}{2}$	19	3	0	7 $\frac{1}{2}$	8	3	6	10 $\frac{1}{2}$	4	2	2	13	2	5	3
2 $\frac{1}{2}$	77	3	0	5 $\frac{1}{2}$	17	4	0	8	7	3	6	11	4	1	8	13 $\frac{1}{2}$	2	4	9
3	65	4	0	5 $\frac{3}{4}$	16	1	0	8 $\frac{1}{2}$	7	0	8	11	4	0	3	13 $\frac{3}{4}$	2	4	0
3	54	0	0	5 $\frac{3}{4}$	14	4	6	8 $\frac{1}{2}$	6	4	3	11 $\frac{1}{2}$	3	5	7	13 $\frac{3}{4}$	2	3	6
3 $\frac{1}{2}$	45	5	2	6	13	3	0	8 $\frac{1}{2}$	5	2	1	11	3	4	1	14	2	2	1
3 $\frac{1}{2}$	39	3	0	6 $\frac{1}{4}$	12	2	9	9	6	0	0								

CORK (Ger. *Kork*; Du. *Kork*, *Kurk*, *Vlothout*; Fr. *Liège*; It. *Sughero*, *Suvero*; Sp. *Corcho*; Port. *Cortica (de Sovreiro)*; Rus. *Korkowoe derewo*; Lat. *Suber*), the thick and spongy bark of a species of oak (*Quercus Suber* Lin.), abundant in dry mountainous districts in the south of France, and in Spain, Portugal, Italy, and Barbary. The tree grows to the height of 30 feet or more, has a striking resemblance to the *Quercus Ilex*, or evergreen oak, and attains to a great age. After arriving at a certain state of maturity, it periodically sheds its bark; but this valuable product is found to be of a much better quality when it is artificially removed from the tree, which may be effected without any injury to the latter. After a tree has attained to the age of from 26 to 30 years, it may be barked; and the operation may be subsequently repeated once every 8 or 10 years*, the quality of the cork improving with the increasing age of the tree. The bark is taken off in July and August; and trees that are regularly stripped are said to live for 150 years, or more.—(*Poiret, Hist. Philosophique des Plantes*, tom. vii. 419.)

Cork is light, porous, readily compressible, and wonderfully elastic. It may be cut into any sort of figure, and, notwithstanding its porosity, is nearly impervious to any common liquor. These qualities make it superior to all other substances for stoppers for bottles, in the manufacture of which it is principally made use of. It is also employed as buoys to float nets, in the construction of life-boats, the making of water-proof shoes, and in various other ways. Before being manufactured into stoppers, the cork is charred on each side; this makes it contract, lessens its porosity, and consequently fits it the better for cutting off all communication between the external air and the liquid in the bottle. Spanish black is made of calcined cork.

The Greeks and Romans were both well acquainted with cork. They seem also to have occasionally used it as stoppers for vessels (*Cadorum obturamentis*, Plin. Hist. Nat. lib. xvi. cap. 8.); but it was not extensively employed for this purpose till the 17th century, when glass bottles, of which no mention is made before the 15th century, began to be generally introduced.—(*Beckmann's Hist. Invent.* vol. ii. pp. 114—127. Eng. ed.)

The duty on manufactured cork is prohibitory; and on the rude article it is very heavy, being no less than 8s. a cwt. or 8l. a ton. The quantity entered for home consumption amounts, at an average, to from 40,000 to 45,000 cwts. Its price, including duty, varies with the variations in its quality, from about 20l. to about 70l. a ton. The Spanish is the best, and fetches the highest price.

CORN (Ger. *Corn*, *Getreide*; Du. *Graanen*, *Koren*; Da. *Korn*; Sw. *Säd*, *Spanmal*; Fr. *Bleds*, *Grains*; It. *Biade*, *Grani*; Sp. *Granos*; Rus. *Chljeb*; Pol. *Zboze*; Lat. *Frumentum*), the grain or seed of plants separated from the spica or ear, and used for making bread, &c. Such are wheat, rye, barley, oats, maize, peas, &c.; which see.

CORNELIAN. See **CARNELIAN**.

CORN LAWS AND CORN TRADE.—From the circumstance of corn forming, in this and most other countries, the principal part of the food of the people, the trade in it, and the laws by which that trade is regulated, are justly looked upon as of the highest importance. But this is not the only circumstance that renders it necessary to enter at some length into the discussion of this subject. Its difficulty is at least equal to its interest. The enactments made at different periods with respect to the corn trade, and the opinions advanced as to their policy, have been so very various and contradictory, that it is indispensable to submit them to some examination, and, if possible, to ascertain the principles which ought to pervade this department of commercial legislation.

I. HISTORICAL SKETCH OF THE CORN LAWS.

II. PRINCIPLES OF THE CORN LAWS.

III. BRITISH CORN TRADE.

IV. FOREIGN CORN TRADE.

* Beckmann (vol. ii. p. 115. Eng. ed.) says, that "when the tree is 15 years old, it may be barked, and this can be done successively for 8 years." This erroneous statement having been copied into the article *Cork* in *Rees's Cyclopædia*, has thence been transplanted to a multitude of other works.

I. HISTORICAL SKETCH OF THE CORN LAWS.

For a long time the regulations with respect to the corn trade were principally intended to promote abundance and low prices. But, though the purpose was laudable, the means adopted for accomplishing it had, for the most part, a directly opposite effect. When a country exports corn, it seems, at first sight, as if nothing could do so much to increase her supplies as the prevention of exportation: and even in countries that do not export, its prohibition seems to be a prudent measure, and calculated to prevent the supply from being diminished, upon any emergency, below its natural level. These are the conclusions that immediately suggest themselves upon this subject; and it requires a pretty extensive experience, an attention to facts, and a habit of reasoning upon such topics, to perceive their fallacy. These, however, were altogether wanting when the regulations affecting the corn trade began to be introduced into Great Britain and other countries. They were framed in accordance with what were supposed to be the dictates of common sense; and their object being to procure as large a supply of the prime necessary of life as possible, its exportation was either totally forbidden, or forbidden when the home price was above certain limits.

The principle of absolute prohibition seems to have been steadily acted upon, as far as the turbulence of the period would admit, from the Conquest to the year 1436, in the reign of Henry VI. But at the last mentioned period an act was passed, authorising the exportation of wheat whenever the home price did not exceed 6s. 8d. (equal in amount of pure silver to 12s. 10 $\frac{3}{4}$ d. present money) per quarter, and barley when the home price did not exceed 3s. 4d. In 1463, an additional benefit was intended to be conferred on agriculture by prohibiting importation until the home price exceeded that at which exportation ceased. But the fluctuating policy of the times prevented these regulations from being carried into full effect; and, indeed, rendered them in a great measure inoperative.

In addition to the restraints laid on exportation, it has been common in most countries to attempt to increase the supply of corn, not only by admitting its unrestrained importation from abroad, but by holding out extraordinary encouragement to the importers. This policy has not, however, been much followed in England. During the 500 years immediately posterior to the Conquest, importation was substantially free; but it was seldom or never promoted by artificial means: and during the last century and a half it has, for the most part, been subjected to severe restrictions.

Besides attempting to lower prices by prohibiting exportation, our ancestors attempted to lower them by proscribing the trade carried on by corn dealers. This most useful class of persons were looked upon with suspicion by every one. The agriculturists concluded that they would be able to sell their produce at higher prices to the consumers, were the corn dealers out of the way: while the consumers concluded that the profits of the dealers were made at their expense; and ascribed the dearths that were then very prevalent entirely to the practices of the dealers, or to their buying up corn and withholding it from market. These notions, which have still a considerable degree of influence, led to various enactments, particularly in the reign of Edward VI., by which the freedom of the internal corn trade was entirely suppressed. The *engrossing* of corn, or the buying of it in one market with intent to sell it again in another, was made an offence punishable by imprisonment and the pillory; and no one was allowed to carry corn from one part to another without a licence, the privilege of granting which was confided by a statute of Elizabeth to the quarter sessions. But as the principles of commerce came to be better understood, the impolicy of these restraints gradually grew more and more obvious. They were considerably modified in 1624; and, in 1663, the engrossing of corn was declared to be legal so long as the price did not exceed 48s. a quarter — (15 *Chas. 2. c. 7.*); an act which, as Dr. Smith has justly observed, has, with all its imperfections, done more to promote plenty than any other law in the statute book. In 1773, the last remnant of the *legislative* enactments restraining the freedom of the internal corn dealers, was entirely repealed. But the engrossing of corn has, notwithstanding, been since held to be an offence at common law; and, so late as 1800, a corn dealer was convicted of this imaginary crime. He was not, however, brought up for judgment; and it is not very likely that any similar case will ever again occupy the attention of the courts.

The acts of 1436 and 1463, regulating the prices when exportation was allowed and when importation was to cease, continued, nominally at least, in force till 1562, when the prices at which exportation might take place were extended to 10s. for wheat and 6s. 8d. for barley. But a new principle — that of imposing duties on exportation — was soon after introduced; and, in 1571, it was enacted that wheat might be exported, paying a duty of 2s. a quarter, and barley and other grain a duty of 1s. 4d., whenever the home price of wheat did not exceed 20s. a quarter, and barley and malt 12s. At the Restoration, the limit at which exportation might take place was very much extended; but as

the duty on exportation was, at the same time, so very high as to be almost prohibitory, the extension was of little or no service to the agriculturists. This view of the matter seems to have been speedily taken by the legislature; for, in 1663, the high duties on exportation were taken off, and an *ad valorem* duty imposed in their stead, at the same time that the limit of exportation was extended. In 1670, a still more decided step was taken in favour of agriculture; an act being then passed which extended the exportation price to 53s. 4d. a quarter for wheat, and other grain in proportion, imposing, at the same time, prohibitory duties on the importation of wheat till the price rose to 53s. 4d., and a duty of 8s. between that price and 80s. But the real effects of this act were not so great as might have been anticipated. The extension of the limit of exportation was rendered comparatively nugatory, in consequence of the continuance of the duties on exportation caused by the necessities of the Crown; while the want of any proper method for the determination of prices went far to nullify the prohibition of importation.

At the accession of William III. a new system was adopted. The interests of agriculture were then looked upon as of paramount importance: and to promote them, not only were the duties on exportation totally abolished, but it was encouraged by the grant of a *bounty* of 5s. on every quarter of wheat exported while the price continued at or below 48s.; of 2s. 6d. on every quarter of barley or malt, while their respective prices did not exceed 24s.; and of 3s. 6d. on every quarter of rye, when its price did not exceed 32s. — (1 *Will. & Mary*, c. 12.) A bounty of 2s. 6d. a quarter was subsequently given upon the exportation of oats and oatmeal, when the price of the former did not exceed 15s. a quarter. Importation continued to be regulated by the act of 1670.

Much diversity of opinion has been entertained with respect to the policy of the bounty. That it was intended to raise the price of corn is clear, from the words of the statute, which states, “that the exportation of corn and grain into foreign parts, *when the price thereof is at a low rate in this kingdom*, hath been a great advantage not only to the owners of land, but to the trade of the kingdom in general; therefore,” &c. But admitting this to have been its object, it has been contended that the low prices which prevailed during the first half of last century show that its real effect had been precisely the reverse; and that it had, by extending tillage, contributed to reduce prices. It will be afterwards shown that this could not really be the case; and the fall of prices may be sufficiently accounted for by the improved state of agriculture, the gradual consolidation of farms, the diminution of sheep husbandry, &c., combined with the slow increase of the population. In point of fact, too, prices had begun to give way 30 years before the bounty was granted; and the fall was equally great in France, where, instead of exportation being encouraged by a bounty, it was almost entirely prohibited; and in most other Continental states. — (For proofs of what is now stated, see the article *Corn Laws*, in the new edition of the *Ency. Brit.*)

The Tables annexed to this article show that, with some few exceptions there was, during the first 66 years of last century, a large export of corn from England. In 1750, the wheat exported amounted to 947,000 quarters; and the total bounties paid during the 10 years from 1740 to 1751 reached the sum of 1,515,000*l*. But the rapid increase of population subsequently to 1760, and particularly after the peace of Paris, in 1763, when the commerce and manufactures of the country were extended in an unprecedented degree, gradually reduced this excess of exportation, and occasionally, indeed, inclined the balance the other way. This led to several suspensions of the restrictions on importation; and, at length, in 1773, a new act was framed, by which foreign wheat was allowed to be imported on paying a nominal duty of 6d. whenever the home price was at or above 48s. a quarter, and the bounty* and exportation were together to cease when the price was at or above 44s. This statute also permitted the importation of corn at any price, duty free, in order to be again exported, provided it were in the mean time lodged under the joint locks of the king and the importer.

The prices when exportation was to cease by this act seem to have been fixed too low; and, as Dr. Smith has observed, there appears a good deal of impropriety in prohibiting exportation altogether the moment it attained the limit, when the bounty given to force it was withdrawn; yet, with all these defects, the act of 1773 was a material improvement on the former system, and ought not to have been altered unless to give greater freedom to the trade.

The idea that this law must, when enacted, have been injurious to the agriculturists, seems altogether illusory: the permission to import foreign grain, when the home price rose to a moderate height, certainly prevented their realising exorbitant profits, in dear years, at the expense of the other classes; and prevented an unnatural proportion of the capital of the country from being turned towards agriculture. But as the limit at which importation at a nominal duty was allowed, was fixed a good deal above the average price

* The bounty amounted to 5s. on every quarter of wheat; 2s. 6d. on every quarter of barley; 3s. 6d. on every quarter of rye; and 2s. 6d. on every quarter of oats.

of the reign of George II., it cannot be maintained that it had any tendency to reduce previous prices, which is the only thing that could have discouraged agriculture: and, in fact, no such reduction took place.

It is, indeed, true, that, but for this act, we should not have imported so much foreign grain in the interval between 1773 and 1791. This importation, however, was not a consequence of the decline of agriculture; for it is admitted that every branch of rural economy was more improved in that period than in the whole of the preceding century; but arose entirely from a still more rapid increase of the manufacturing population, and hence, of the effective demand for corn.

By referring to the Tables annexed to this article, it will be seen that, in 1772, the balance on the side of wheat imported amounted to 18,515 quarters; and in 1773, 1774 and 1775, all years of great prosperity, the balance was very much increased. But the loss of a great part of our colonial possessions, the stagnation of commerce, and difficulty of obtaining employment, occasioned by the American war, diminished the consumption; and this, combined with unusually productive harvests, rendered the balance high on the side of exportation, in 1778, 1779, and 1789. In 1783 and 1784, the crop was unusually deficient, and considerable importations took place; but in 1785, 1786, and 1787 the exports again exceeded the imports; and it was not till 1788, when the country had fully recovered from the effects of the American war, and when manufacturing improvements were carried on with extraordinary spirit, that the imports permanently overbalanced the exports.

The growing wealth and commercial prosperity of the country had thus, by increasing the population and enabling individuals to consume additional quantities of food, caused the home supply of corn to fall somewhat short of the demand; but it must not, therefore, be concluded that agriculture had not at the same time been very greatly meliorated. "The average annual produce of wheat," says Mr. Comber, "at the beginning of the reign of George III. (1760), was about 3,800,000 quarters, of which about 300,000 had been sent out of the kingdom, leaving about 3,500,000 for home consumption. In 1773, the produce of wheat was stated in the House of Commons to be 4,000,000 quarters, of which the whole, and above 100,000 imported, were consumed in the kingdom. In 1796, the consumption was stated by Lord Hawkesbury to be 500,000 quarters per month, or 6,000,000 quarters annually, of which about 180,000 were imported; showing an increased produce in about 20 years of 1,820,000 quarters. It is evident, therefore, not only that no defalcation of produce had taken place in consequence of the cessation of exportation, as has been too lightly assumed from the occasional necessity of importation, but that it had increased with the augmentation of our commerce and manufactures."—(*Comber on National Subsistence*, p. 180.)

These estimates are, no doubt, very loose and unsatisfactory; but the fact of a great increase of produce having taken place is unquestionable. In a report by a committee of the House of Commons on the state of the *waste lands*, drawn up in 1797, the number of acts passed for enclosing, and the number of acres enclosed, in the following reigns, are thus stated:—

	Number of Acts.	Number of Acres.
In the reign of Queen Anne	2	1,439
George I.	16	17,960
George II.	226	318,778
George III. to 1797	1,532	2,804,197

It deserves particular notice, that from 1771 to 1791, both inclusive, the period during which the greater number of these improvements were effected, there was no rise of prices.

The landholders, however, could not but consider the liberty of importation granted by the act of 1773 as injurious to their interests, inasmuch as it prevented prices from rising with the increased demand. A clamour, therefore, was raised against that law; and in addition to this interested feeling, a dread of becoming habitually dependent on foreign supplies of corn, operated on many, and produced a pretty general acquiescence in the act of 1791. By this act, the price when importation could take place from abroad at the low duty of 6*d.*, was raised to 5*s.*; under 5*s.* and above 50*s.* a middle duty of 2*s.* 6*d.*; and under 50*s.* a prohibiting duty of 2*s.* 3*d.* was exigible. The bounty continued as before, and exportation without bounty was allowed to 46*s.* It was also enacted, that foreign wheat might be imported, stored under the king's lock, and again exported free of duty; but, if sold for home consumption, it became liable to a warehouse duty of 2*s.* 6*d.* in addition to the ordinary duties payable at the time of sale.

In 1797, the Bank of England obtained an exemption from paying in specie; and the consequent facility of obtaining discounts and getting a command of capital, which this measure occasioned, gave a fresh stimulus to agriculture; the efficacy of which was most powerfully assisted by the scarcity and high prices of 1800 and 1801. An agricultural mania now seized the nation; and as the prices of 1804 would not allow the cultivation of the poor soils, which had been broken up in the dear years, to be continued, a new

corn law, being loudly called for by the farmers, was passed in 1804. This law imposed a prohibitory duty of 24s. 3d. per quarter on all wheat imported when the home price was at or below 63s.; between 63s. and 66s. a middle duty of 2s. 6d. was paid, and above 66s. a nominal duty of 6d. The price at which the bounty was allowed on exportation was extended to 50s., and exportation without bounty to 54s. By the act of 1791, the maritime counties of England were divided into 12 districts, importation and exportation being regulated by the particular prices of each; but by the act of 1804 they were regulated, in England, by the *aggregate average* of the maritime districts; and in Scotland by the aggregate average of the 4 maritime districts into which it was divided. The averages were taken 4 times a year, so that the ports could not be open or shut for less than 3 months. This manner of ascertaining prices was, however, modified in the following session; it being then fixed that importation, both in England and Scotland, should be regulated by the average price of the 12 maritime districts of England.

In 1805, the crop was very considerably deficient, and the average price of that year was about 22s. a quarter above the price at which importation was allowed by the act of 1804. As the depreciation of paper, compared with bullion, was at that time only *four* per cent., the high price of that year must have been principally owing to the new law preventing importation from abroad till the home price was high, and then fettering mercantile operations; and to the formidable obstacles which the war threw in the way of importation. In 1806*, 1807, and 1808, the depreciation of paper was nearly 3 per cent.; and the price of wheat in those years being generally from 66s. to 75s., the importations were but small. From autumn 1808, to spring 1814 the depreciation of the currency was unusually great; and several crops in that interval being likewise deficient, the price of corn, influenced by both causes, rose to a surprising height. At that time no vessel could be laden in any Continental port for England without purchasing a licence, and the freight and insurance were at least 5 times as high as during peace. But the destruction of Napoleon's anti-commercial system, in the autumn of 1813, having increased the facilities of importation, a large quantity of corn was poured into the kingdom; and, in 1814, its *bullion* price fell below the price at which importation was allowed.

Before this fall of price, a committee of the House of Commons had been appointed to inquire into the state of the laws affecting the corn trade; and recommended in their Report (dated 11th of May, 1813) a very great increase of the prices at which exportation was allowable, and when importation free of duty might take place. This recommendation was not, however, adopted by the House; but the fact of its having been made when the home price was at least 112s. a quarter, displayed a surprising solicitude to exclude foreigners from all competition with the home growers.

The wish to lessen the dependence of the country on foreign supplies formed the sole ostensible motive by which the committee of 1813 had been actuated, in proposing an alteration in the act of 1804. But after the fall of price in autumn 1813, and in the early part of 1814, it became obvious, on comparing our previous prices with those of the Continent, that without an alteration of the law in question this dependence would be a good deal increased; that a considerable extent of such poor lands as had been brought into cultivation during the high prices, would be again thrown into pasturage; and that rents would be considerably reduced. These consequences alarmed the landlords and occupiers; and in the early part of the session of 1814, a series of resolutions were voted by the House of Commons, declaring that it was expedient to repeal the bounty, to permit the free exportation of corn whatever might be the home price, and to impose a graduated scale of duties on the importation of foreign corn. Thus, foreign wheat imported when the home price was at or under 64s. was to pay a duty of 24s.; when at or under 65s. a duty of 23s.; and so on, till the home price should reach 86s., when the duty was reduced to 1s., at which sum it became stationary. Corn imported from Canada, or from the other British colonies in North America, was to pay half the duties on other corn. As soon as these resolutions had been agreed to, two bills founded on them — one for regulating the importation of foreign corn, and another for the repeal of the bounty, and for permitting unrestricted exportation — were introduced. Very little attention was paid to the last of these bills; but the one imposing fresh duties on importation encountered a very keen opposition. The manufacturers, and every class not directly supported by agriculture, stigmatised it as an unjustifiable attempt artificially to keep up the price of food, and to secure excessive rents and large profits to the landholders and farmers at the expense of the consumers. Meetings were very generally held, and resolutions entered into strongly expressive of this sentiment, and dwelling on

* Several impolitic restraints had been for a long time imposed on the free importation and exportation of corn between Great Britain and Ireland, but they were wholly abolished in 1806; and the act of that year (46 Geo. 3. c. 97.), establishing a free trade in corn between the 2 great divisions of the empire, was not only a wise and proper measure in itself, but has powerfully contributed to promote the general advantage.

the fatal consequences which, it was affirmed, a continuance of the high prices would have on our manufactures and commerce. This determined opposition, coupled with the indecision of ministers, and perhaps, too, with an expectation on the part of some of the landholders that prices would rise without any legislative interference, caused the miscarriage of this bill. The other bill, repealing the bounty, and allowing an unlimited freedom of exportation, was passed into a law.

Committees had been appointed in 1814, by both Houses of Parliament, to examine evidence and report on the state of the corn trade; and, in consequence, a number of the most eminent agriculturists were examined. The witnesses were unanimous in this only,—that the protecting prices in the act of 1804 were insufficient to enable the farmers to make good the engagements into which they had subsequently entered, and to continue the cultivation of the inferior lands lately brought under tillage. Some of them thought that 120s. ought to be fixed as the lowest limit at which the importation of wheat free of duty should be allowed: others varied from 90s. to 100s. — from 80s. to 90s. — and a few from 70s. to 80s. The general opinion, however, seemed to be that 80s. would suffice; and as prices continued to decline, a set of resolutions founded on this assumption were submitted to the House of Commons by Mr. Robinson, of the Board of Trade (now Lord Ripon); and having been agreed to, a bill founded on them was, after a very violent opposition, carried in both Houses by immense majorities, and finally passed into a law (55 Geo. 3. c. 26.). According to this act, all sorts of foreign corn, meal, or flour, might be imported at all times free of duty into any port of the United Kingdom, in order to be warehoused; but foreign corn was not permitted to be imported for home consumption, except when the average prices of the several sorts of British corn were as follows: viz. wheat, 80s. per quarter; rye, peas, and beans, 53s.; barley, bear, or bigg, 40s.; and oats, 26s.: and all importation of corn from any of the British plantations in North America was forbidden, except when the average home prices were at or under wheat, 67s. per quarter; rye, peas, and beans, 44s.; barley, bear, or bigg, 33s.; and oats, 22s.

The agriculturists confidently expected that this act would immediately effect a rise of prices, and render them steady at about 80s. But for reasons which will be afterwards stated, these expectations were entirely disappointed; and a more ruinous fluctuation of prices took place during the period while it was in existence, than in any previous period of our recent history. In 1821, when prices had sunk very low, a committee of the House of Commons was appointed to inquire into the causes of the depressed state of agriculture, and to report their observations thereon. This committee, after examining a number of witnesses, drew up a report, which, though not free from error, is a valuable document. It contains a forcible exposition of the pernicious effects arising from the law of 1815, of which it suggested several important modifications. These, however, were not adopted; and as the low prices, and consequent distress of the agriculturists, continued, the subject was brought under the consideration of parliament in the following year. After a good deal of discussion a new act was then passed (3 Geo. 4. c. 60.), which enacted, that after prices had risen to the limit of free importation fixed by the act of 1815, that act was to cease and the new statute to come into operation. This statute lowered the prices fixed by the act of 1815, at which importation could take place for home consumption, to the following sums, viz. —

	For Corn not of the British Possessions in North America.	For Corn of the British Possessions in North America.
Wheat	70s. per quarter.	59s. per quarter.
Rye, peas, and beans	46s. —	39s. —
Barley, bear, or bigg	35s. —	30s. —
Oats	25s. —	20s. —

But, in order to prevent any violent oscillation of prices from a large supply of grain being suddenly thrown into the market, it was enacted, that a duty of 17s. a quarter should be laid on all wheat imported from foreign countries, during the first 3 months after the opening of the ports, if the price was between 70s. and 80s. a quarter, and of 12s. afterwards; that if the price was between 80s. and 85s., the duty should be 10s. for the first 3 months, and 5s. afterwards; and that if the price should exceed 85s., the duty should be constant at 1s.; and proportionally for other sorts of grain.

This act, by preventing importation until the home price rose to 70s., and then loading the quantities imported between that limit and the limit of 85s. with heavy duties, was certainly more favourable to the views of the agriculturists than the act of 1815. But, unluckily for them, the prices of no species of corn, except barley, were sufficiently high, while this act existed, to bring it into operation.

In 1825, the first approach was made to a better system, by permitting the importation of wheat from British North America, without reference to the price at home, on payment of a duty of 5s. a quarter. But this act was passed with difficulty, and was limited to one year's duration.

Owing to the drought that prevailed during the summer of 1826, there was every prospect that there would be a great deficiency in the crops of that year; and, in order to prevent the disastrous consequences that might have taken place, had importation been prevented until the season was too far advanced for bringing supplies from the great corn markets in the north of Europe, his majesty was authorised to admit 500,000 quarters of foreign wheat, on payment of such duties as the order in council for its importation should declare. And when it was ascertained that the crops of oats, peas, &c. were greatly below an average, ministers issued an order in council, on their own responsibility, on the 1st of September, authorising the immediate importation of oats on payment of a duty of 2s. 2d. a boll; and of rye, peas, and beans, on payment of a duty of 3s. 6d. a quarter. A considerable quantity of oats was imported under this order, the timely appearance of which had undoubtedly a very considerable effect in mitigating the pernicious consequences arising from the deficiency of that species of grain. Ministers obtained an indemnity for this order on the subsequent meeting of parliament.

Nothing could more strikingly evince the impolicy of the acts of 1815 and 1822, than the necessity, under which the legislature and government had been placed, of passing the temporary acts and issuing the orders alluded to. The more intelligent portion of the agriculturists began, at length, to perceive that the corn laws were not really calculated to produce the advantages that they had anticipated; and a conviction that increased facilities should be given to importation became general throughout the country. The same conviction made considerable progress in the House of Commons; so much so, that several members who supported the measures adopted in 1815 and 1822, expressed themselves satisfied that the principle of exclusion had been carried too far, and that a more liberal system should be adopted. Ministers having participated in these sentiments, Mr. Canning moved a series of resolutions, as the foundation of a new corn law, on the 1st of March, 1827. These resolutions were to the effect that foreign corn might always be imported, free of duty, in order to be warehoused; and that it should always be admissible for home consumption on payment of certain duties. Thus, in the instance of wheat, it was resolved that, when the home price was at or above 70s. a quarter, the duty should be a fixed one of 1s.; and that for every shilling that the price fell below 70s. a duty of 2s. should be imposed; so that when the price was at 69s. the duty on importation was to be 2s., when at 68s. the duty was to be 4s., and so on. The limit at which the constant duty of 1s. a quarter was to take place in the case of barley, was originally fixed at 37s., but it was subsequently raised to 40s.; the duty increasing by 1s. 6d. for every 1s. when the price fell below that limit. The limit at which the constant duty of 1s. a quarter was to take place in the case of oats was originally fixed at 28s.; but it was subsequently raised to 33s., the duty increasing at the rate of 1s. a quarter for every shilling that the price fell below that limit. The duty on colonial wheat was fixed at 6d. the quarter when the home price was above 65s.; and when the price was under that sum, the duty was constant at 5s.; the duties on other descriptions of colonial grain were similar. These resolutions were agreed to by a large majority; and a bill founded on them was subsequently carried through the House of Commons. Owing, however, to the change of ministers, which took place in the interim, several peers, originally favourable to the bill, and some, even, who assisted in its preparation, saw reason to become amongst its most violent opponents; and a clause moved by the Duke of Wellington, interdicting all importation of foreign corn until the home price exceeded 66s. having been carried in the Lords, ministers gave up the bill, justly considering that such a clause was entirely subversive of its principle.

A new set of resolutions with respect to the corn trade were brought forward in 1828 by Mr. Charles Grant (now Lord Glenelg). They were founded on the same principles as those which had been rejected during the previous session. But the duty was not made to vary equally, as in Mr. Canning's resolutions, with every equal variation of price; it being 23s. 8d. when the home price was 64s. the Imperial quarter; 16s. 8d. when it was 69s.; and 1s. only when it was at or above 73s. After a good deal of debate, Mr. Grant's resolutions were carried; and the act embodying them (9 Geo. 4. c. 60.) was that by which the corn trade was regulated, till the passing of the act of 1842, 5 Victoria, 2 sess. cap. 14., an abstract of which will be found in a subsequent part of this article.

II. PRINCIPLES OF THE CORN LAWS.

1. *Internal Corn Trade.*—It is needless to take up the reader's time by endeavouring to prove by argument the advantage of allowing the free conveyance of corn from one province to another. Every one sees that this is indispensable, not only to the equal distribution of the supplies of food over the country, but to enable the inhabitants of those districts that are best fitted for the raising and fattening of cattle, sheep, &c. to

addict themselves to these or other necessary occupations not directly connected with the production of corn. We shall, therefore, confine the few remarks we have to make on this subject, to the consideration of the influence of the speculations of the corn merchants in buying up corn in anticipation of an advance. Their proceedings in this respect, though of the greatest public utility, have been the principal cause of that odium to which they have been so long exposed.

Were the harvests always equally productive, nothing would be gained by storing up supplies of corn; and all that would be necessary would be to distribute the crop equally throughout the country, and throughout the year. But such is not the order of nature. The variations in the aggregate produce of a country in different seasons, though not perhaps so great as are commonly supposed, are still very considerable; and experience has shown that two or three unusually luxuriant harvests seldom take place in succession; or that when they do, they are invariably followed by those that are deficient. The speculators in corn anticipate this result. Whenever prices begin to give way in consequence of an unusually luxuriant harvest, speculation is at work. The more opulent farmers withhold either the whole or a part of their produce from market; and the more opulent dealers purchase largely of the corn brought to market, and store it up in expectation of a future advance. And thus, without intending to promote any one's interest but their own, speculators in corn become the benefactors of the public. They provide a reserve stock against those years of scarcity which are sure at no distant period to recur; while, by withdrawing a portion of the redundant supply from immediate consumption, prices are prevented from falling so low as to be injurious to the farmers, or at least are maintained at a higher level than they would otherwise have reached; provident habits are maintained amongst the people; and that waste and extravagance are checked, which always take place in plentiful years, but which would be carried to a much greater extent if the whole produce of an abundant crop were to be consumed within the season.

It is, however, in scarce years that the speculations of the corn merchants are principally advantageous. Even in the richest countries, a very large proportion of the individuals engaged in the business of agriculture are comparatively poor, and are totally without the means of withholding their produce from market, in order to speculate upon any future advance. In consequence the markets are always most abundantly supplied with produce immediately after harvest; and in countries where the merchants engaged in the corn trade are not possessed of large capitals, or where their proceedings are fettered and restricted, there is then, almost invariably, a heavy fall of prices. But as the vast majority of the people buy their food in small quantities, or from day to day as they want it, their consumption is necessarily extended or contracted according to its price at the time. Their views do not extend to the future; they have no means of judging whether the crop is or is not deficient. They live, as the phrase is, from hand to mouth; and are satisfied if, in the mean time, they obtain abundant supplies at a cheap rate. But it is obvious, that were there nothing to control or counteract this improvidence, the consequence would very often be fatal in the extreme. The crop of one harvest must support the population till the crop of the other harvest has been gathered in; and if that crop should be deficient—if, for instance, it should only be adequate to afford, at the usual rate of consumption, a supply of 9 or 10 months' provisions instead of 12—it is plain that, unless the price were so raised immediately after harvest, as to enforce economy, and put, as it were, the whole nation on short allowance, the most dreadful famine would be experienced previously to the ensuing harvest. Those who examine the accounts of the prices of wheat and other grain in England, collected by Bishop Fleetwood and Sir F. M. Eden, will meet with abundant proofs of the accuracy of what has now been stated. In those remote periods when the farmers were generally without the means of withholding their crops from market, and when the trade of a corn dealer was proscribed, the utmost improvidence was exhibited in the consumption of grain. There were then, indeed, very few years in which a considerable scarcity was not experienced immediately before harvest, and many in which there was an absolute famine. The fluctuations of price exceeded every thing of which we can now form an idea; the price of wheat and other grain being 4 or 5 times as high in June and July as in September and October. Thanks, however, to the increase of capital in the hands of the large farmers and dealers, and to the freedom given to the operations of the corn merchants, we are no longer exposed to such ruinous vicissitudes. Whenever the dealers, who, in consequence of their superior means of information, are better acquainted with the real state of the crops than any other class of persons, find the harvest likely to be deficient, they raise the price of the corn they have warehoused, and bid against each other for the corn which the farmers are bringing to market. In consequence of this rise of prices, all ranks and orders, but especially the lower, who are the great consumers of corn, find it indispensable to use greater economy, and to check all improvident and wasteful consumption. Every class being thus immediately put upon short allowance,

the pressure of the scarcity is distributed equally throughout the year; and instead of indulging, as was formerly the case, in the same scale of consumption as in seasons of plenty, until the supply became altogether deficient, and then being exposed without resource to the attacks of famine and pestilence, the speculations of the corn merchants warn us of our danger, and compel us to provide against it.

It is not easy to suppose that these proceedings of the corn merchants should ever be injurious to the public. It has been said that in scarce years they are not disposed to bring the corn they have purchased to market until it has obtained an exorbitant price, and that the pressure of the scarcity is thus often very much aggravated; but there is no real ground for any such statement. The immense amount of capital required to store up any considerable quantity of corn, and the waste to which it is liable, render most holders disposed to sell as soon as they can realise a fair profit. In every extensive country in which the corn trade is free, there are infinitely too many persons engaged in it to enable any sort of combination or concert to be formed amongst them; and though it were formed, it could not be maintained for an instant. A large proportion of the farmers and other small holders of corn are always in straitened circumstances, more particularly if a scarce year has not occurred so soon as they expected; and they are consequently anxious to relieve themselves, as soon as prices rise, of a portion of the stock on their hands. Occasionally, indeed, individuals are found, who retain their stocks for too long a period, or until a reaction takes place, and prices begin to decline. But instead of joining in the popular cry against such persons, every one who takes a dispassionate view of the matter will perceive that, inasmuch as their miscalculation must, under the circumstances supposed, be exceedingly injurious to themselves, we have the best security against its being carried to such an extent as to be productive of any material injury or even inconvenience to the public. It should also be borne in mind, that it is rarely, if ever, possible to determine beforehand, when a scarcity is to abate in consequence of new supplies being brought to market; and had it continued a little longer, there would have been no miscalculation on the part of the holders. At all events, it is plain that, by declining to bring their corn to market, they preserved a resource on which, in the event of the harvest being longer delayed than usual, or of any unfavourable contingency taking place, the public could have fallen back; so that, instead of deserving abuse, these speculators are most justly entitled to every fair encouragement and protection. A country in which there is no considerable stock of grain in the barnyards of the farmers, or in the warehouses of the merchants, is in the most perilous situation that can easily be imagined, and may be exposed to the severest privations, or even famine. But so long as the sagacity, the miscalculation, or the avarice of merchants and dealers retain a stock of grain in the warehouses, this last extremity cannot take place. By refusing to sell it till it has reached a very high price, they put an effectual stop to all sorts of waste, and husband for the public those supplies which they could not have so frugally husbanded for themselves.

We have already remarked that the last remnant of the shackles imposed by statute on the freedom of the internal corn dealer was abolished in 1773. It is true that engrossing, forestalling, and regrating — (see *ENGROSSING*, &c.) — are still held to be offences at common law; but there is very little probability of any one being in future made to answer for such ideal offences.

2. *Exportation to Foreign Countries.* — The fallacy of the notion so long entertained, that the prevention of exportation was the surest method of increasing plenty at home, is obvious to every one who has reflected upon such subjects. The markets of no country can ever be steadily and plentifully supplied with corn, unless her merchants have power to export the surplus supplies with which they may be occasionally furnished. When a country without the means of exporting grows nearly her own average supplies of corn, an abundant crop, by causing a great overloading of the market, and a heavy fall of price, is as injurious to the farmer as a scarcity. It may be thought, perhaps, that the greater quantity of produce in abundant seasons will compensate for its lower price; but this is not the case. It is uniformly found that variations in the quantity of corn exert a much greater influence over prices, than equal variations in the quantity of almost any thing else offered for sale. Being the principal necessary of life, when the supply of corn happens to be less than ordinary, the mass of the people make very great, though unavailing, exertions, by diminishing their consumption of other and less indispensable articles, to obtain their accustomed supplies of this prime necessary; so that its price rises much more than in proportion to the deficiency. On the other hand, when the supply is unusually large, the consumption is not proportionally extended. In ordinary years, the bulk of the population is about adequately fed; and though the consumption of all classes be somewhat greater in unusually plentiful years, the extension is considerable only among the lowest classes, and in the feeding of horses. Hence it is that the increased supply at market, in such years, goes principally to cause a glut, and consequently a ruinous decline of prices. These statements are corroborated by the

widest experience. Whenever there is an inability to export, from whatever cause it may arise, an unusually luxuriant crop is uniformly accompanied by a very heavy fall of price, and severe agricultural distress; and when two or three such crops happen to follow in succession, the ruin of a large proportion of the farmers is completed.

If the mischiefs resulting from the want of power to export stopped here, they might, though very great, be borne; but they do not stop here. It is idle to suppose that a system ruinous to the producers can be otherwise to the consumers. A glut of the market, occasioned by luxuriant harvests, and the want of power to export, cannot be of long continuance: for, while it continues, it can hardly fail, by distressing all classes of farmers, and causing the ruin of many, to give a check to every species of agricultural improvement, and to lessen the extent of land in tillage. When, therefore, an unfavourable season recurs, the reaction is, for the most part, appalling. The supply, being lessened not only by the badness of the season, but also by a diminution of the quantity of land in crop, falls very far below an average; and a severe scarcity, if not an absolute famine, is most commonly experienced. It is, therefore, clear, that if a country would render herself secure against famine, and injurious fluctuations of price, she must give every possible facility to exportation in years of unusual plenty. If she act upon a different system,—if her policy make exportation in such years impracticable, or very difficult,—she will infallibly render the bounty of Providence an injury to her agriculturists; and two or three abundant harvests in succession will be the forerunners of scarcity and famine.

3. *Bounty on the Exportation of Corn.*—In Great Britain, as already observed, we have not only been allowed to export for a long series of years, but from the Revolution down to 1815 a bounty was given on exportation, whenever the home prices were depressed below certain limits. This policy, however, erred as much on the one hand as a restriction on exportation errs on the other. It causes, it is true, an extension of the demand for corn: but this greater demand is not caused by natural, but by artificial means; it is not a consequence of any really increased demand on the part of the foreigner, but of our furnishing the exporters of corn with a *bonus*, in order that they may sell it abroad below its natural price! To suppose that a proceeding of this sort can be a public advantage, is equivalent to supposing that a shopkeeper may get rich by selling his goods below what they cost.—(See BOUNTY.)

4. *Importation from Foreign Countries.*—If a country were, like Poland or Russia, uniformly in the habit of exporting corn to other countries, a restriction on importation would be of no material consequence; because, though such restriction did not exist, no foreign corn would be imported, unless its ports were so situated as to serve for an *entrepôt*. A restriction on importation is sensibly felt only when it is enforced in a country which, owing to the greater density of its population, the limited extent of its fertile land, or any other cause, would, either occasionally or uniformly, import. It is familiar to the observation of every one, that a total failure of the crops is a calamity that but rarely occurs in an extensive kingdom; that the weather which is unfavourable to one description of soil, is generally favourable to some other description; and that, except in anomalous cases, the total produce is not very different. But what is thus generally true of single countries, is always true of the world at large. History furnishes no single instance of a universal scarcity; but it is uniformly found, that when the crops in a particular country are unusually deficient, they are proportionally abundant in some other quarter. It is clear, however, that a restriction on importation excludes the country which enacts it from profiting by this beneficent arrangement. She is thrown entirely on her own resources. Under the circumstances supposed, she has nothing to trust to for relief but the reserves in her warehouses; and should these be inadequate to meet the exigency of the crisis, there are apparently no means by which she can escape experiencing all the evils of scarcity, or, it may be, of famine. A country deprived of the power to import is unable to supply the deficiencies of her harvests by the surplus produce of other countries; so that her inhabitants may starve amidst surrounding plenty, and suffer the extreme of scarcity, when, but for the restrictions on importation, they might enjoy the greatest abundance. If the restriction be not absolute, but conditional; if, instead of absolutely excluding foreign corn from the home markets, it merely loads it with a duty, the degree in which it will operate to increase the scarcity and dearth will depend on the magnitude of that duty. If the duty be constant and moderate, it may not have any very considerable effect in discouraging importation; but if it be fluctuating and heavy, it will, by falsifying the speculations of the merchants, and making a corresponding addition to the price of the corn imported, be proportionally injurious. In whatever degree foreign corn may be excluded in years of deficient crops, to the same extent must prices be artificially raised, and the pressure of the scarcity rendered so much the more severe.

Such would be the disastrous influence of a restriction on importation in a country which, were there no such obstruction in the way, would sometimes import and some-

times export. But its operation would be infinitely more injurious in a country which, under a free system, would uniformly import a portion of her supplies. The restriction, in this case, has a twofold operation. By preventing importation from abroad, and forcing the population to depend for subsistence on corn raised at home, it compels recourse to be had to comparatively inferior soils; and thus, by increasing the cost of producing corn above its cost in other countries, adds proportionally to its average price. The causes of fluctuation are, in this way, increased in a geometrical proportion; for, while the prevention of importation exposes the population to the pressure of want whenever the harvest happens to be less productive than usual, it is sure, at the same time, by raising average prices, to hinder exportation in a year of unusual plenty, until the home prices fall ruinously low. It is obvious, therefore, that a restriction of this sort must be alternately destructive of the interests of the consumers and producers. It injures the former by making them pay, at an average, an artificially increased price for their food, and by exposing them to scarcity and famine whenever the home crop proves deficient; and it injures the latter, by depriving them of the power to export in years of unusual plenty, and by overloading the market with produce, which, under a free system, would have met with an advantageous sale abroad.

The principle thus briefly explained, shows the impossibility of permanently keeping up the home prices by means of restrictions on importation, at the same time that it affords a clue by which we may trace the causes of most of that agricultural distress which has been experienced in this country since the peace. The real object of the Corn Law of 1815 was to keep up the price of corn to 80s. a quarter; but to succeed in this, it was indispensable not only that foreign corn should be excluded when prices were under this limit, but that the markets should never be overloaded with corn produced at home: for it is clear, according to the principle already explained, that if the supply should in ordinary years be sufficient to feed the population, it must, in an unusually abundant year, be more than sufficient for that purpose; and when, in such a case, the surplus is thrown upon the market, it cannot fail, in the event of our average prices being considerably above the level of those of the surrounding countries, to cause a ruinous depression. Now, this was the precise situation of this country at the end of the war. Owing partly to the act of 1804, but far more to the difficulties in the way of importation, and the depreciation of the currency, prices attained to an extraordinary elevation from 1809 to 1814, and gave such a stimulus to agriculture, that we grew, in 1812 and 1813, sufficient corn for our own supply. And, such being the case, it is clear, though our ports had been hermetically sealed against importation from abroad, that the first luxuriant crop must have occasioned a ruinous decline of prices. It is the exclusion, not the introduction, of foreign corn that has caused the distress of the agriculturists; for it is this exclusion that has forced up the price of corn in this country, in scarce and average years, to an unnatural level, and that, consequently, renders exportation in favourable seasons impossible, without such a fall of prices as is most disastrous to the farmer. It may be mentioned in proof of what is now stated, that the average price of wheat in England and Wales in 1814 was 74s. 4d. a quarter, and in 1815 it had fallen to 65s. 7d. But as these prices would not indemnify the occupiers of the poorest lands brought under tillage during the previous high prices, they were gradually relinquishing their cultivation. A considerable portion of them had been converted into pasture; rents had been generally reduced; and wages had begun to decline; but the legislature having prohibited the importation of foreign corn, the operation of this natural principle of adjustment was unfortunately counteracted, and the price of 1816 rose to 78s. 6d. This rise was, however, insufficient to occasion any new improvement; and as foreign corn was now excluded, and large tracts of bad land had been thrown out of cultivation, the supply was so much diminished, that, notwithstanding the increase in the value of money, prices rose in 1817, partly, no doubt, in consequence of the bad harvest of the previous year, to 96s. 11d.; and in 1818 to 86s. 3d. These high prices had their natural effect. They revived the drooping spirits of the farmers, who imagined that the corn law was, at length, beginning to produce the effects anticipated from it, and that the golden days of 1812, when wheat sold for 126s. 6d. a quarter, were about to return! But this prosperity carried in its bosom the seeds of future mischief. The increased prices necessarily occasioned a fresh extension of tillage; capital was again applied to the improvement of the soil; and this increase of tillage, conspiring with favourable seasons, and the impossibility of exportation, sunk prices to such a degree, that they fell, in October, 1822, so low as 38s. 1d., the average price of that year being only 44s. 7d.

It is thus demonstrably certain, that the recurrence of periods of distress, similar to those that have been experienced by the agriculturists of this country since the peace, cannot be warded off by restricting or prohibiting importation. A free corn trade is the only system that can give them that security against fluctuations that is so indispensable. The increased importation that would take place, were the ports always open, as soon as any considerable deficiency in the crops was apprehended, would prevent prices from

rising to an oppressive height ; while, on the other hand, when the crops were unusually luxuriant, a ready outlet would be found for the surplus in foreign countries, without its occasioning any very heavy fall. To expect to combine steadiness of prices with restrictions on importation, is to expect to reconcile what is contradictory and absurd. The higher the limit at which the importation of foreign corn into a country like England is fixed, the greater will be the oscillation of prices. If we would secure for ourselves abundance, and avoid fluctuation, we must renounce all attempts at exclusion, and be ready to deal in corn, as we ought to be in every thing else, on fair and liberal principles.

That the restrictions imposed on the foreign corn trade during the last 12 years should not have been productive of more disastrous consequences than those that have actually resulted from them, is partly and principally to be ascribed to the unparalleled improvement of tillage in Great Britain during the last 20 years, and partly, also, to the great increase that has taken place in the imports from Ireland. Previously to 1806, when a perfectly free corn trade between Great Britain and Ireland was for the first time established, the yearly imports did not amount to 400,000 quarters, whereas they now nearly amount to 3,000,000 ; and any one who has ever been in Ireland, or is aware of the wretched state of agriculture in it, and of the amazing fertility of the soil, must be satisfied that a very slight improvement would occasion an extraordinary increase in the imports from that country ; and it is believed by those best qualified to form an opinion on such a subject, that the check that has latterly been given to the pernicious practice of splitting farms, and the increase of population, has, in this respect, already had great influence, and that it will eventually lead to the most material improvements. Hence it is by no means improbable, that the rapid spread of improvement at home, and the growing imports from Ireland, may, at no distant period, reduce our prices to the level of those of the Continent, and even render us an occasionally exporting country. These, however, are contingent and uncertain results ; and supposing them to be ultimately realised, the corn laws must in the meantime be productive of great inconvenience, and must, in all time to come, materially aggravate the misery inseparable from bad harvests.

Nothing but the great importance of the subject could excuse us for dwelling so long on what is so very plain. To facilitate production, and to make commodities cheaper and more easily obtained, are the grand motives which stimulate the inventive powers, and which lead to the discovery and improvement of machines and processes for saving labour and diminishing cost ; and it is plain that no system of commercial legislation deserves to be supported, which does not conspire to promote the same objects : but a restriction on the importation of corn into a country like England, which has made a great comparative advance in population and manufacturing industry, is diametrically opposed to these principles. The density of our population is such, that any exclusion of foreign corn forces us to resort to soils of less fertility than those that are under cultivation in the surrounding countries ; and, in consequence, our average prices are comparatively high. We have resolved that our people should not confine their attention to the culture of the better class of soils, and to those branches of manufacturing and commercial industry in which they have a decided advantage over every other country ; but that they should, also, be made to force comparatively barren soils that yield but a scanty return for their outlay. If we could, by laying out 1000*l.* on the manufacture of cottons or hardware, produce a quantity of these articles that would exchange for 500 quarters of American or Polish wheat ; and if the same sum, were it expended in cultivation in this country, would not produce more than 400 quarters ; the prevention of importation occasions an obvious sacrifice of 100 out of every 500 quarters consumed in the empire ; or, which is the same thing, it occasions an artificial advance of 20 per cent. in the price of corn. We do not mean to say that this statement exactly represents the amount of injury inflicted by the corn laws ; but, at all events, it clearly illustrates the principle which they embody. In a public point of view, the impolicy of such a system is obvious ; but it seems, at first sight, as if it were advantageous to the landlords. The advantage is, however, merely apparent : at bottom there is no real difference between the interests of the landlords and those of the rest of the community. It would be ridiculous, indeed, to imagine for a moment that the landlords can be benefited by a system in which those fluctuations of prices, so subversive of all agricultural prosperity, are inherent ; but though these could be got rid of, the result would be the same. The prosperity of agriculture must always depend upon, and be determined by, the prosperity of other branches of industry ; and any system which, like the corn laws, is injurious to the latter, cannot but be injurious to the former. Instead of being publicly advantageous, high prices are in every case distinctly and completely the reverse. The smaller the sacrifice for which any commodity can be obtained, so much the better. When the labour required to produce, or the money required to purchase, a sufficient supply of corn is diminished, it is as clear as the sun at noon-day that more

labour or money must remain to produce or purchase the other necessities, conveniences, and amusements of human life, and that the sum of national wealth and comforts must be proportionally augmented. Those who suppose that a rise of prices can ever be a means of improving the condition of a country might, with equal reason, suppose that it would be improved by throwing its best soils out of cultivation, and destroying its most powerful machines. The opinions of such persons are not only opposed to the plainest and most obvious scientific principles, but they are opposed to the obvious conclusions of common sense, and the universal experience of mankind.

Experience of the injurious effects resulting from the corn laws has induced many that were formerly their zealous advocates to come round to a more liberal way of thinking. It would, however, be unjust not to mention that there has always been a large and respectable party amongst the landlords, opposed to all restrictions on the trade in corn and who have uniformly thought that their interests, being identified with those of the public, would be best promoted by the abolition of restrictions on importation. A protest expressive of this opinion, subscribed by 10 peers, was entered on the Journals of the House of Lords, against the corn law of 1815. This document is said to have been drawn up by the late Lord Grenville, distinguished as an enlightened advocate of sound commercial principles. Its reasoning is so clear and satisfactory, that we are sure we shall gratify our readers, as well as strengthen the statements previously made, by laying it before them.

"*Dissentient.* — I. Because we are adverse in principle to all new restraints on commerce. We think it certain that public prosperity is best promoted by leaving uncontrolled the free current of national industry; and we wish rather, by well considered steps, to bring back our commercial legislation to the straight and simple line of wisdom, than to increase the deviation by subjecting additional and extensive branches of the public interest to fresh systems of artificial and injurious restrictions.

"II. Because we think that the great practical rule, of leaving all commerce unfettered, applies *more peculiarly*, and on still stronger grounds of justice as well as policy, to the corn trade than to any other. Irresistible, indeed, must be that necessity which could, in our judgment, authorise the legislature to tamper with the sustenance of the people, and to impede the free purchase of that article on which depends the existence of so large a portion of the community.

"III. Because we think that the expectations of ultimate benefit from this measure are founded on a delusive theory. We cannot persuade ourselves that this law will ever contribute to produce plenty, cheapness, or steadiness of price. So long as it operates at all, its effects must be the opposite of these. *Monopoly is the parent of scarcity, of dearth, and of uncertainty.* To cut off any of the sources of supply, can only tend to lessen its abundance; to close against ourselves the cheapest market for any commodity, must enhance the price at which we purchase it; and to confine the consumer of corn to the produce of his own country, is to refuse to ourselves the benefit of that provision which Providence itself has made for equalising to man the variations of climate and of seasons.

"IV. But whatever may be the future consequences of this law at some distant and uncertain period, we see with pain that these hopes must be purchased at the expense of a great and present evil. To compel the consumer to purchase corn dearer at home than it might be imported from abroad, is the immediate practical effect of this law. In this way alone can it operate. Its present protection, its promised extension of agriculture, must result (if at all) from the profits which it creates by keeping up the price of corn to an artificial level. These future benefits are the consequences expected, but, as we confidently believe, erroneously expected, from giving a bounty to the grower of corn, by a tax levied on its consumer.

"V. Because we think the adoption of any permanent law for such a purpose, required the fullest and most laborious investigation. Nor would it have been sufficient for our satisfaction, could we have been convinced of the general policy of a hazardous experiment. A still further inquiry would have been necessary to persuade us that the present moment is fit for its adoption. In such an inquiry, we must have had the means of satisfying ourselves what its immediate operation will be, as connected with the various and pressing circumstances of public difficulty and distress with which the country is surrounded; with the state of our circulation and currency, of our agriculture and manufactures, of our internal and external commerce, and, above all, with the condition and reward of the industrious and labouring classes of our community.

"On all these particulars, as they respect this question, we think that parliament is almost wholly uninformed; on all we see reason for the utmost anxiety and alarm from the operation of this law.

"Lastly, Because, if we could approve of the principle and purpose of this law, we think that no sufficient foundation has been laid for its details. The evidence before us, unsatisfactory and imperfect as it is, seems to us rather to disprove than to support the propriety of the high price adopted as the standard of importation, and the fallacious mode by which that price is to be ascertained. And on all these grounds we are anxious to record our dissent from a measure so precipitate in its course, and, as we fear, so injurious in its consequences."

Attempts have sometimes been made to estimate the pecuniary burden which the restrictions on importation entail in ordinary years upon that country. This, however, is a subject with respect to which it is not possible to obtain any accurate data. But supposing the total quantity of corn annually produced in Great Britain and Ireland to amount to 62,000,000 quarters, every shilling that is added to its price by the corn laws is equivalent to a tax on corn of 3,100,000*l.*; and estimating the average rise on all sorts of grain at 3*s.* a quarter, the total sum will be 9,300,000*l.* So great a quantity of corn is, however, consumed by the agriculturists themselves as food, in seed, the keep of horses, &c., that not more than a half, perhaps, of the whole quantity produced is brought to market. If we are nearly right in this hypothesis, and in the previous estimates, it will follow that the restrictions cost the classes not engaged in agriculture no less than 4,650,000*l.*, exclusive of their other pernicious consequences. Of this sum a *fifth*, probably, or 930,000*l.* may go to the landlords as rent; and this is *all* that the agriculturists can be said to gain by the system, for the additional price received by the farmer on that portion of the produce which is exclusive of rent is no more than the

ordinary return for his capital and labour. His profits indeed, like those of all other capitalists, instead of being increased by this system, are really diminished by it; and though, nominally at least, it somewhat increases the rents of the landlords, it is, notwithstanding, abundantly certain that it is any thing but advantageous to them. It would require a far larger sum to balance the injury which fluctuations of price occasion to their tenants, and the damage done to their estates by over-cropping when prices are high, than all that is derived from the restrictions.

5. *Duties on Importation.* — A duty may be equitably imposed on imported corn, for two objects; that is, either for the sake of revenue, or to balance any excess of taxes laid on the agriculturists over those laid on the other classes. — (See my edition of *Wealth of Nations*, 1 vol. 8vo. pp. 522—524.) With respect, however, to a duty imposed for the sake of revenue, it may be doubted whether corn be a proper subject for taxation. At all events, a duty for such an object should be exceedingly moderate. It would be most inexpedient to attempt to add largely to the revenue by laying heavy duties on the prime necessary of life.

If it be really true that agriculture is more readily taxed than any other branch of industry, the agriculturists are entitled to demand that a duty be laid on foreign corn when imported corresponding to the *excess* of burdens affecting them. It has been doubted, however, whether they are in this predicament. But though the question be not quite free from difficulty, it would be easy to shew, were this a proper place for such inquiries, that, owing to the local and other direct and indirect burdens laid on the land, those occupying it are really subjected to heavier taxes than any other class. It is difficult, or rather, perhaps, impossible, to estimate with any degree of precision what the *excess* of taxes laid on the agriculturists beyond those laid on manufacturers and merchants may amount to; but we have elsewhere shown, that if we estimate it as making an addition of 5s. or 6s. to the quarter of wheat, we shall certainly be beyond the mark. — (*Wealth of Nations*, *ubi supra*.) However, we should, in a case of this sort, reckon it safer to err on the side of too much protection than of too little; and would not, therefore, object to a fixed duty of 5s. or even 7s. a quarter being laid on wheat, and a proportional duty on other species of grain. Under such a system the ports would be always open. The duty would not be so great as to interpose any very formidable obstacle to importation. Every one would know beforehand the extent to which it would operate; at the same time that the just rights and interests of the agriculturists and of every other class would be maintained unimpaired.

When a duty is laid on the importation of foreign corn, for the equitable purpose of countervailing the peculiar duties laid on the corn raised at home, an *equivalent drawback* should be allowed on its exportation. “In allowing this drawback, we are merely returning to the farmer a tax which he has already paid, and which he must have, to place him in a fair state of competition in the foreign market, not only with the foreign producer, but with his own countrymen who are producing other commodities. It is essentially different from a bounty on exportation, in the sense in which the word bounty is usually understood; for, by a bounty, is generally meant a tax levied on the people for the purpose of rendering corn unnaturally cheap to the foreign consumer; whereas what I propose is to sell our corn at the price at which we can really afford to produce it, and not to add to its price a tax which shall induce the foreigner rather to purchase it from some other country, and deprive us of a trade which, under a system of free competition, we might have selected.” — (*Ricardo on Protection to Agriculture*, p. 53.)

A duty accompanied with a drawback, as now stated, would not only be an equitable arrangement, but it would be highly for the advantage of farmers, without being injurious to any one else. The radical defect, as already shown, of the system followed from 1815 down to the present moment, in so far, at least, as respects agriculture, is, that it forces up prices in years when the harvest is deficient, while it leaves the market to be glutted when it is abundant. But while a constant duty of 5s. would secure to the home growers all the increase of price which the regard due to the interests of others should allow them to realise in a bad year, the drawback of 5s. by enabling them to export in an unusually plentiful year, would prevent the markets from being overloaded, and prices from falling to the ruinous extent that they now occasionally do. Such a plan would render the businesses of the dealers in and growers of corn, comparatively secure; and would, therefore, provide for the continued prosperity of both. We are astonished that the agriculturists have not taken this view of the matter. If they be really entitled to a duty on foreign corn, on account of their being heavier taxed than the other classes of their fellow citizens (and they are not entitled to it on any other ground), they must also be entitled to a corresponding drawback. And it admits of demonstration, that *their* interests, as well as those of the community, would be far better promoted by such a duty and drawback as we have suggested, than they can ever be by any system of mere duties, how high soever they may be carried.

The principal objection to this plan is, that it would not be possible to levy the duty when the home price became very high, and that, consequently, it would be every now and then necessary to suspend it. But this objection does not seem to be by any means so formidable as it has sometimes been represented. It may, we think, be concluded on unassailable grounds, that were the ports constantly open under a moderate fixed duty and an equivalent drawback, extreme fluctuations of price would be very rare. Supposing it were enacted, that when the home price rises above a certain high level as 70s., the duty should cease, we believe the clause would very seldom come into operation; and those who object that it is not fair to the farmers to deprive them of the full advantage to be derived from the highest prices, should recollect that in matters of this sort it is not always either possible, or, if possible, prudent, to carry the soundest principles to an extreme; and that, generally speaking, the public interests will be better consulted by guarding against scarcity and dearth, than by securing, at all hazards, a trifling though just advantage to a particular class.

III. BRITISH CORN TRADE.

1. *Quantity of Corn consumed in Great Britain.*—Attempts have sometimes been made to estimate the quantity of corn raised in a country, from calculations founded on the number of acres in tillage, and on the average produce per acre; but it is plain that no accurate account can ever be framed of the extent of land under cultivation. It is perpetually changing from year to year; and the amount of produce varies not only with the differences of seasons, but also with every improvement of agriculture. This method, therefore, is now rarely resorted to, and the growth of corn is generally estimated from the *consumption*. The conclusions deduced from this criterion must indeed be subject to error, as well from variations in the consumption, occasioned by variations in the price of corn, as from the varying extent to which other food is used. But supposing the prices of corn to be reduced to an average, if the consumption of a considerable number of persons, of all ranks and orders, and of all ages and sexes, were accurately determined, we should be able, supposing the census of the population to be nearly correct, to make a pretty close approximation to the total consumption of the country. Mr. Charles Smith, the well-informed and intelligent author of the Tracts on the Corn Trade, made many curious investigations, with a view to discover the mean annual consumption of corn; and reducing it to the *standard of wheat*, he found it to be at the rate of about a *quarter for each individual*, young and old. This estimate has been confirmed by a variety of subsequent researches; and, among others, by inquiries made during the scarcity of 1795 and 1796, by the magistrates of Suffolk, in 42 different parishes, in the view of ascertaining the average consumption of each family, which they found to correspond very closely with Mr. Smith's estimate. It is also worthy of remark, that M. Paucton, the intelligent author of the *Métrologie*, estimates the mean annual average consumption in France, when reduced to the standard of wheat, at about 10 bushels for each individual; and as the French consume considerably more bread and less animal food than the English, this estimate affords a strong proof of the correctness of that of Mr. Smith.

Having taken the population of England and Wales in 1765 at 6,000,000, Mr. Smith reckoned the consumers of each kind of grain, the quantity consumed by each individual, and hence, the whole consumed by man to be as follows:—

Estimated Population of England and Wales.	Average Consumption of each Person.	Consumed by Man.
		<i>Qrs.</i>
3,750,000 consumers of wheat, at 1 quarter each	- - - - -	3,750,000
739,000 do. of barley, at $1\frac{1}{2}$ do.	- - - - -	1,016,125
888,000 do. of rye, at $1\frac{1}{2}$ do.	- - - - -	999,000
623,000 do. of oats, at $2\frac{1}{2}$ do.	- - - - -	1,791,225
Consumed by man	- - - - -	7,556,350
In addition to this, Mr. Smith estimated the wheat distilled, made into starch, &c.	- - - - -	90,000
Barley used in malting, &c.	- - - - -	3,417,000
Rye for hogs, &c.	- - - - -	31,000
Oats for horses, &c.	- - - - -	2,461,500
Total of home consumption	- - - - -	13,555,850
Add excess of exports over imports	- - - - -	398,624
		13,954,474
Add seed (one tenth)	- - - - -	1,395,447
Total growth of all kinds of grain in England and Wales in 1765	- - - - -	15,349,921

This estimate, it will be observed, does not include either Scotland or Ireland; and later inquiries have rendered it probable that Mr. Smith underrated the population of England and Wales by nearly 1,000,000. The most eminent agriculturists seem also

to be of opinion, that the allowance for seed ought to be stated as high as a *sixth* or a *seventh*.

Mr. Chalmers, availing himself of the information respecting the numbers of the people furnished under the population act of 1800, estimated the total consumption of the different kinds of grain in Great Britain at that epoch at 27,185,300 quarters whereof wheat constituted 7,676,100 quarters. The crops of 1800 and 1801 being unusually deficient, the importation in these years was proportionally great; but excluding these scarcities, the total average excess of all sorts of grain imported from Ireland and foreign countries into Great Britain over the exports had previously amounted to about 1,000,000 quarters, which, deducted from 27,185,300, leaves 26,185,300, to which if we add *one sixth* as seed, we shall have 30,549,516 quarters as the average growth of Great Britain in 1800.

According to Dr. Colquhoun, the consumption of corn in Great Britain and Ireland, in 1814, amounted to about 35,000,000 quarters. We subjoin his estimate :

Species of Grain.	Estimated Average of the Population of Great Britain and Ireland.	Each Person averaged.	Consumed by Man.	Consumed by Animals.	Used in Beer and Spirits.	Used in various Manufactures.	Total Quarters.
		Quarters.	Quarters.	Quarters.	Quarters.	Quarters.	
Wheat - -	9,000,000	1	9,000,000	-	-	170,000	9,170,000
Barley - -	1,500,000	$\frac{1}{4}$	1,875,000	210,000	4,250,000	-	6,335,000
Oats - -	4,500,000	$\frac{1}{4}$	6,750,000	10,200,000	-	-	16,950,000
Rye - -	500,000	$\frac{1}{4}$	625,000	59,000	-	1,000	685,000
Beans and peas -	500,000	1	500,000	1,360,000	-	-	1,860,000
Totals -	16,000,000		18,750,000	11,829,000	4,250,000	171,000	35,000,000

But though this estimate be compiled with greater care, and is entitled to more confidence, than most of those put forth by its author, it is in some respects grossly inaccurate and defective. There can, for example, be no manner of doubt that the consumption of oats is underrated by at least 2,250,000 quarters, or by $\frac{1}{2}$ quarter in the quantity assigned to each of the 4,500,000 individuals Dr. Colquhoun supposed were fed on them. But besides underrating the consumption of oats, the learned Dr. has made no allowance for seed, though it be unnecessary to say that the expenditure of corn as seed is as indispensable, and its consumption as effectual, as if it were employed in the feeding of men or of horses. Adding, therefore, to the 37,250,000 quarters which Colquhoun's estimate should have amounted to, $\frac{1}{4}$ th for seed, we have, on his data, 43,458,000 quarters for the total consumption of corn in the U. Kingdom in 1814.

But instead of a population of 16 millions, which is assumed as the basis of the above estimate, the U. Kingdom had, in 1841, a population of 26,861,796. If, therefore, the estimate of Dr. Colquhoun were accurate, and the consumption, as compared with the population, were about the same as in 1814, it should now amount to about 70,000,000 quarters. But, during the last 30 years, the proportion of wheat used as food has been materially increased; and at present the consumers of barley certainly amount to nothing like 1,500,000 individuals; probably to not more than 500,000. The proportional consumption of oats has, also, increased very materially, partly and principally from the great increase in the number of horses, and their better keep, and partly, also, from the increase of population in Ireland; for, though the inhabitants of that part of the U. Kingdom be principally dependent on the potato, still there can be no doubt that the number of corn, or rather oat-eaters (in Ireland), has been largely augmented since 1814.

On the whole, we are inclined to think that the consumption of the various kinds of corn in the U. Kingdom may, at present (1842), be estimated as follows:—

	Qrs.	Total Qrs.
I. Consumed by man:—		
Wheat	15,000,000	
Oats, rye, and maslin (a mixture of rye and wheat)	15,000,000	
Barley for malting, food, &c.	6,000,000	
Beans and peas as meal	600,000	
		36,600,000
II. Consumed by the lower animals:—		
Corn (principally oats) used in the feeding of horses and other animals, in distillation, manufactories, &c.	18,000,000	
Total consumed by man and the lower animals, &c.		54,600,000

But it appears from No. VIII. of the subjoined tables, that at an average of the 12 years ending with 1841, the annual entries of foreign corn for home consumption were, wheat 1,139,394 quarters, barley 199,405 do., oats 278,820 do., rye 21,046 do., peas 71,900 do., and beans 78,013 do., making an aggregate importation of 1,788,579 quarters a year. And, therefore, if from the annual consumption by man and the lower

animals, amounting to 54,600,000 quarters, we deduct the above average annual importation, we have 52,811,421 quarters for the portion of such consumption supplied by the native corn of the U. Kingdom; and adding to the latter $\frac{1}{4}$ th part, or 8,801,903 quarters, for seed, we have 61,613,324 quarters for the total average annual growth of all sorts of corn in the U. Kingdom.

The total entries of foreign corn in 1839 amounted to 4,615,262 quarters, being the largest quantity ever entered in any single year. But as this quantity does not amount to $\frac{1}{4}$ th part of the entire corn raised at home, it would seem as if the greatest importation could have but a very slight influence over prices; but it has been already shown that a very large proportion, perhaps a half, of the corn produced in the empire is never brought to market, but is partly consumed by the agriculturists, and partly used as seed and in the feeding of farm horses, &c. Hence, if we be nearly right in this estimate, it follows that an importation of 4,615,262 quarters is really equivalent to between $\frac{1}{4}$ th and $\frac{1}{2}$ th part of the entire produce brought to market in an average year, and must consequently have a very material influence in alleviating the pressure of scarcity in a bad year, and in checking the rise of prices.

Regulations under which the Corn Trade of the U. Kingdom is at present conducted.—These regulations are embodied in the act 5 Vict. 2 sess. cap. 14., of which an abstract is subjoined. In principle this act is substantially the same with that of the 9 Geo. 4. cap. 60., by which the trade in corn was previously regulated. It permits, like the former act, the free importation and warehousing of all sorts of foreign corn; imposing, like it, duties on such corn when entered for consumption, which vary according to the variations of prices in the home market. Thus, there is a duty of 20s. a quarter on wheat, when the home price is at or under 51s. a quarter; the duty decreasing, though not regularly, till the price reaches 73s. or upwards, when it amounts to 1s. only. But though the duties imposed by this act be, in consequence of their reduction, decidedly preferable to those which they superseded, still they are much too high, and must go far, indeed, to prevent all importation under ordinary circumstances, till the home price rises to, or exceeds, 63s. a quarter, when the duty is no less than 10s.; and besides their influence in obstructing importation till the home price rises very decidedly above what would otherwise be its natural level, a variable scale of duties has the incurable defect of adding to the uncertainty incident to the corn trade; and of preventing, so long as it is kept up, its establishment on sound principles.

From the extreme difficulty of forming any thing like correct conclusions as to the state of the crops at any given period in any extensive country, and still more of estimating the supply and probable price of corn at any future period, though but a little remote, the risk attending the corn trade is proverbially great. Under such circumstances, if government interfere at all, it should certainly be to lessen such hazards; and, at all events, it should take especial care to do nothing to increase them. Hence, if a duty be imposed on importation it should be constant, so that its influence may always be estimated beforehand; for if the amount of duty depend on accidental circumstances, or on anything so fluctuating and incapable of previous estimation as the prices in the home market, it must necessarily, by increasing the hazard of all speculations in corn, tend to augment those inequalities in its supply and price, that should, in as far as possible, be diminished. To show the direct influence of such duties, it may suffice to mention that if, under the late corn law, a merchant had commissioned a quarter of wheat when the home price was 71s. a quarter, he would, in the event of the price falling to 68s. before the importation took place, have lost no less than 13s. a quarter by the transaction, viz. 3s. a quarter by the fall of price, and 10s. a quarter by the increase of duty! The new scale is not, luckily, so bad as this; but still its influence, though diminished, is of the same pernicious kind, and in most cases doubles the risk. Should a merchant, for example, now order a quantity of foreign wheat when the home price is from 57s. to 58s. a quarter, he will, in the event of the price falling 3s. a quarter before the wheat can be entered for consumption, lose 6s. a quarter by the speculation, 3s. by the fall of price, and 3s. by the rise of duty.

It may, perhaps, be said that if, on the one hand, the present scale of duties be injurious to the merchant when prices are falling, and when importation is consequently either unnecessary or of less advantage, it is, on the other hand, equally advantageous to him when prices are rising, and when the public interests require that importation should be encouraged: but the prices in the view of the merchant when he gives an order are always such as he supposes will yield a fair profit; and if they rise, this rise would, supposing the duty to be constant, yield such an extra profit as would make him increase his imports to the utmost. If it were possible to devise a system that should diminish the losses incurred in unfavourable speculations, by making a proportional deduction from the profits of such as were unusually successful, something, perhaps, might be found to say in its favour. But the system we have adopted proceeds on quite opposite principles: its effect is not to diminish risks, but to increase them; it

adds to the loss resulting from an unsuccessful, and to the profit resulting from a successful, speculation!

But there are other considerations that serve to set the pernicious operation of a fluctuating duty in a still more striking point of view. Should a tract of unfavourable weather occur before harvest, and a deficient crop be anticipated, prices rise, and the duty falls to next to nothing: but now suppose that the weather becomes fine, and that the anticipations of a short crop are dispelled, and observe what, under such circumstances, is the operation of the sliding-scale. In such a case, prices immediately begin to give way, and, to avoid the consequent increase of duty, every bushel of foreign corn warehoused in the country, and, indeed, in every contiguous foreign port, is forthwith entered for consumption, and thrown upon a falling market! With a fixed duty, or with no duty at all, the merchants would distribute the supply of corn according to the best estimate they could form of the real wants and necessities of the people. But the operation of a sliding-scale goes far to exclude such considerations. Besides doubling the hazards of the trade, it tempts the merchants, when prices are rising, to hold back, in the expectation of being able to enter their corn at a reduced duty; and when, on the other hand, a fall of prices is anticipated, the market, as already seen, is overloaded, and prices ruinously depressed by the supplies forced upon it to escape the increase of duty! It is thus alternately injurious to the manufacturing and the agricultural classes; entailing the severest privations on the former, by making the importers withhold their corn from market till the price attains to a ruinously high level; and, on the latter, by making the same parties throw it on a market which is already depressed. The extreme low prices of 1821 and 1822, and of 1833, 1834, and 1835, were, no doubt, in part occasioned by the excess of the foreign entries for consumption arising out of the circumstances now mentioned.

Were our ports always open under a moderate duty, nothing, it is plain, would be gained by pouring in supplies at any particular moment; they would only be furnished when necessary, and would be limited by the necessity; and when prices were low, or falling, a large proportion of the imports would be warehoused in anticipation of a future rise. But at present there is no room for consideration or combination; every thing must be done on the moment, and by fits and starts; we may not have brought a bushel of wheat from the Baltic for a year or two; but prices have risen in this country, and, the duty having fallen still more rapidly, we have an instantaneous demand for all the corn that can be had! Not being expected, no provision is made for meeting such sudden and capricious demands; and prices rise to such a degree as to make our presence in the foreign markets hateful to every one, except the few who may happen to have on hand stocks of corn. It is plain, too, that a commerce, if so we may call it, conducted in this way cannot be carried on by an interchange of goods for corn, as it would be were the ports constantly open. We may have a demand this year for ten times the quantity of Polish corn that we required last year, but it is abundantly certain that the Poles will not reciprocate by taking off corresponding quantities of our cottons, woollens, or hardware. Under ordinary circumstances, an increase of imports is always accompanied by a corresponding increase of exports; but, to bring this about, the increase must neither be sudden nor excessive; for, if so, the chances are a thousand to one that the foreign demand for our products will not increase to an equal extent. Corn is the principal means which the Poles have of paying for English goods; and, as we frequently shut it wholly out, their imports from England are unavoidably below even the average amount of their exports; so that, when we have an extraordinary demand for corn, the greater part of the excess must be paid for in bullion; and, instead of being benefited by its occurrence, our commercial and manufacturing interests are deeply injured.

But it is unnecessary to dwell on what is so well known. Most fortunately, we did not require to import any foreign corn in 1835 and 1836; for, no one, either in the Bank of England or out of it, acquainted with the circumstances, can have the smallest doubt that, had it been then necessary to make the same payments for foreign corn we had to make in 1830 and 1831, and in 1838 and 1839, the Bank must have stopped payment; and a shock would have been given to the credit and financial interests of the country, from which they might never have recovered. The severe pressure on the money market in 1839 mainly originated in the same circumstances; and who can doubt that that pressure was productive of incomparably greater loss and inconvenience to the agriculturists than any advantage they gained by the rise of prices in that year?

It is in these respects that the existing corn law is most inimical to manufactures and commerce. The disorder occasioned by a sudden and extensive demand for corn affects the prices of every article, and vitiates every speculation. The mischief is sometimes ascribed to the conduct of the directors of the Bank of England; but they have little or nothing to do in the matter; they are merely endeavouring to provide, as is their bounden duty, for the safety of the Bank, which is suddenly called upon to advance

four, five, or six millions of bullion to be sent abroad in payment of foreign corn ! It is plain that the real origin of the pressure is to be found in that system of commercial legislation that produces every now and then such sudden and heavy drains on the resources of the Bank and the country.

In every point of view, therefore, it is of the highest importance that the regulations as to the corn trade should be placed on such a footing, that, 1st, they may at no time give any serious obstruction to importation ; and 2d, that the supply may be admitted according to our wants, and when it is really required. In their present form, the corn laws are opposed to both the principles now laid down, and are adverse alike to agriculture, commerce, and credit.

It must not, however, be supposed, from any thing now said, that we mean to state or insinuate that it is possible by any contrivance, or by the utmost possible degree of freedom, to avert all fluctuations in the supply and price of corn. Any such idea would be alike chimerical and absurd. Variations of the harvests, in so rich and populous a country as Great Britain, must always, and under any circumstances, have a powerful influence over prices ; not only here, but also in those foreign markets whence we are in the habit of drawing a portion of our supplies. But it admits of demonstration, that the adoption of a system as to importation, in which there shall be no fluctuation of duties, is the best means by which to mitigate the influence of variations of harvests, and to secure the greatest steadiness of price. Under such a system, the merchants of this and other countries would be able to form their plans without the fear of their being overturned by accident or contingent circumstances ; and the fact that we every now and then require a large supply of foreign corn would make capitalists here and elsewhere warehouse, in abundant years, large supplies, in anticipation of the demand when a deficiency occurs. The merchant would then have to deal only with real wants and necessities ; and these it is comparatively easy to provide against. In a matter of this kind all restrictions and interferences are unalloyed evils. Freedom is all that is required to place the trade on the best possible footing.

It is, therefore, obvious that a constant duty on importation is, in all respects, preferable to one that fluctuates. When the duty is constant, all classes, farmers as well as merchants, are aware of its amount, and can previously calculate the extent of its influence. But the influence of a duty that fluctuates with fluctuations of price can never be previously appreciated. Its magnitude depends on contingent and accidental circumstances ; and it must, therefore, of necessity, occasion that uncertainty, and those sudden and capricious movements, that are so destructive of the interests of all classes.

It is farther to be observed that, with a fluctuating duty, there can be no corresponding drawback on exportation ; and so long, therefore, as it is maintained, prices, in unusually favourable years, must, as previously explained, sink so low as to be ruinous to the agriculturists ; and that justice will be denied to the latter, to which they have an undoubted claim.

At the same time it is but fair to state, that the pernicious operation of the corn laws has been grossly, and indeed stupidly, exaggerated. According to the statements put forth by the demagogues who have of late years been haranguing the public on this favourite theme, one would be led to suppose that the repeal of the corn laws would be a universal panacea ; that it would obviate every abuse or defect in our social system ; and that the price of corn would immediately fall to something like a half or a third part of its present amount ! But every man of sense knows that there is no real room or ground for such statements, which are alike false and deluding. Thanks to the extraordinary spread of improvement at home, and to the increased amount of our imports from Ireland, the corn laws, notwithstanding the rapid increase of population, are now far less objectionable than they were a few years ago. The statements that will be laid before the reader in a subsequent part of this article shew, that supposing foreign wheat were always admitted for consumption on payment of a fixed duty of only 5s. a quarter, there are no grounds whatever for thinking that its average price would be under 53s. or 54s. a quarter.

We do not say this by way of apology for the corn laws, or in extenuation of the serious injury they really occasion. But misrepresentation and misstatements on such subjects cannot be too much condemned. The progress of sound commercial legislation can never be advanced, while it may be and has been very decidedly obstructed by the violence, agitation, and declamatory trash of which the proposed repeal of the corn laws has been the pretext.

We subjoin an abstract of the act, 5 Victoria, 2 sess. cap. 14.

Section 1. repeals the act 9 Geo. 4. c. 60., under which the corn trade had previously been conducted. *Corn may be imported from Foreign Countries and from British Possessions on Payment of the specified Duties.* — And whereas it is expedient that corn, grain, meal, and flour, the growth, produce, and manufacture of any foreign country, or of any British possession out of Europe, should be allowed to be imported into the U. Kingdom for consumption, upon the payment of duties to be regulated from time to time according to the average price of British corn made up and published in manner hereinafter required ;

be it therefore enacted, that from and after the passing of this act there shall be levied and paid upon all corn, grain, meal, or flour entered for home consumption in the U. Kingdom from parts beyond the seas, the several duties specified and set forth in the table annexed to this act; and that the said duties shall be raised, levied, collected, and paid in the same manner in all respects as the several duties of customs enumerated in the table of duties annexed to act 3 & 4 Will. 4. c. 56. — § 2.

We subjoin the table referred to.

An Account of the Duties chargeable on all Kinds of Grain,

If imported from any Foreign Country.

WHEAT.				WHEATEN FLOUR OR MEAL.				RYE, PEAS, AND BEANS.				BARLEY, Maize, or Indian Corn, Buckwheat, Bear or Bigg.				OATS.				OAT-MEAL.					
Average Price per Quarter.		Duty per Quarter.		Duty per Cwt.		Duty per Barrel of 196lbs.		Average Price per Quarter.		Duty per Quarter.		Average Price per Quarter.		Duty per Quarter.		Average Price per Quarter.		Duty per Quarter.		Duty per Cwt.					
s.	s.	L.	s.	d.	L.	s.	d.	s.	s.	L.	s.	d.	s.	s.	L.	s.	d.	s.	s.	L.	s.	d.			
under 51	1	0	0	0	6	10	0	12	0	12	0	11	6	under 26	0	11	0	under 19	0	8	0	0	4	11	29*
51 — 52	0	19	0	0	6	6	0	11	5	5	30	—	31	26 — 27	0	10	0	19 — 20	0	7	0	0	4	3	101
52 — 53	0	18	0	0	6	2	0	10	9	30	31	—	32	27 — 28	0	10	6	20 — 21	0	6	0	0	3	8	52
53 — 54	0	18	0	0	6	2	0	10	9	30	32	—	33	28 — 29	0	10	6	21 — 22	0	6	0	0	3	8	52
54 — 55	0	18	0	0	6	2	0	10	9	30	33	—	34	29 — 30	0	9	6	22 — 23	0	6	0	0	3	8	52
55 — 56	0	17	0	0	5	10	0	10	2	23	34	—	35	30 — 31	0	8	6	23 — 24	0	5	0	0	3	13	
56 — 57	0	16	0	0	5	6	0	9	7	16	35	—	36	31 — 32	0	7	6	24 — 25	0	4	0	0	2	5	75
57 — 58	0	15	0	0	5	1	0	9	0	9	36	—	37	32 — 33	0	6	6	25 — 26	0	3	0	0	1	10	26
58 — 59	0	14	0	0	4	9	0	8	5	2	37	—	38	33 — 34	0	5	6	26 — 27	0	2	0	0	1	2	98
59 — 60	0	13	0	0	4	5	0	7	9	27	38	—	39	34 — 35	0	4	6	27 — 28	0	1	0	0	0	7	49
60 — 61	0	12	0	0	4	1	0	7	2	20	39	—	40	35 — 36	0	3	6	upwards.							
61 — 62	0	11	0	0	3	9	0	6	7	13	40	—	41	36 — 37	0	2	6								
62 — 63	0	10	0	0	3	5	0	6	0	6	41	—	42	37 — 38	0	1	6								
63 — 64	0	9	0	0	3	1	0	5	4	31	42	—	43	upwards.											
64 — 65	0	8	0	0	2	9	0	4	9	24	upwards.														
65 — 66	0	7	0	0	2	4	0	4	2	17															
66 — 67	0	6	0	0	2	0	0	3	7	10															
67 — 68	0	6	0	0	2	0	0	3	7	10															
68 — 69	0	6	0	0	2	0	0	3	7	10															
69 — 70	0	5	0	0	1	8	0	3	0	3															
70 — 71	0	4	0	0	1	4	0	2	4	28															
71 — 72	0	3	0	0	1	0	0	1	9	21															
72 — 73	0	2	0	0	0	8	0	1	2	14															
73 and upwards.	0	1	0	0	0	4	0	0	7	7															

* The fractions under Oatmeal are so many 121 parts of a penny; under barrel of flour, so many 32 parts of a penny.

Note.—Flour is rated to pay for every barrel of 196 lbs. a duty equal in amount to the duty payable on 583 gallons of wheat; and oatmeal for every 181½ lbs. a duty equal in amount to the duty payable on a quarter of oats. It is the practice to enter the above by the cwt.

* The Fractions under Oatmeal are so many 121 parts of a penny; under barrel of flour, so many 52 parts of a penny.

Note.—Flour is rated to pay for every barrel of 196 lbs. a duty equal in amount to the duty payable on 38½ gallons of wheat; and oatmeal for every 18½ lbs., a duty equal in amount to the duty payable on a quarter of oats. It is the practice to enter the above by the cwt.

If the produce of and imported from any British Possession in North America, or elsewhere out of Europe,

	L.	s.	d.
Wheat. — Whenever the average price of wheat shall be under 55s. the duty shall be	0	5	0 per qr.
55s. and under 56s.	0	4	0
56s. — 57s.	0	3	0
57s. — 58s.	0	2	0
58s. and upwards	0	1	0
Barley. — Whenever the average price of barley shall be under 28s. the duty shall be	0	2	6
28s. and under 29s.	0	2	0
29s. — 30s.	0	1	6
30s. — 31s.	0	1	0
31s. — 32s.	0	0	6
Oats. — Whenever the average price of oats shall be under 22s. the duty shall be	0	2	0
22s. and under 23s.	0	1	6
23s. — 24s.	0	1	0

	L.	s.	d.
Rye, Peas, and Beans. — Whenever the average price of rye, peas, and beans shall be under 30s. the duty shall be	0	3	0
30s. and under 31s.	0	2	6
31s. — 32s.	0	2	0
32s. — 33s.	0	1	6
33s. — 34s.	0	1	0
34s. — 35s.	0	0	6
Wheat Meal and Flour. — For every barrel, being 196 lbs., a duty equal to the duty payable on 38½ galls. wheat.			
Oatmeal. — For every 18½ lbs., a duty equal to the duty payable on a quarter of oats.			
Maize or Indian Corn, Buckwheat, Bear or Bigg. — For every quarter a duty equal to the duty payable on a quarter of barley.			

Section 3. permits foreign corn to be imported into the Isle of Man, on payment of the duties specified in this act.

Regulations to be observed on shipping Corn from any British Possession out of Europe. — No corn, grain, meal, or flour shall be shipped from any British possession out of Europe as the produce of any such possession until the owner or proprietor or shipper thereof have made and subscribed, before the collector or other chief officer of customs at the port of shipment, a declaration in writing, specifying the quantity of each sort of such corn, grain, meal, or flour, and that the same was the produce of some British possession out of Europe to be named in such declaration, nor until such owner or proprietor or shipper shall have obtained from the collector or other chief officer of the customs of the said port a certificate, under his signature, of the quantity of corn, grain, meal, or flour so declared to be shipped; and before any corn, grain, meal, or flour shall be entered at any port or place in the U. Kingdom as being the produce of any British possession out of Europe, the master of the ship importing the same shall produce and deliver to the collector or other chief officer of customs of the port or place of importation a copy of such declaration, certified to be a true and accurate copy thereof, under the hand of the collector and other chief officer of customs at the port of shipment before whom the same was made, together with the certificate, signed by the said collector or other chief officer of customs, of the quantity of corn so declared to be shipped; and such master shall also make and subscribe, before the collector or other chief officer of customs at the place of importation a declaration in writing that the several quantities of corn, grain, meal, or flour on board such ship, and proposed to be entered under the authority of such declaration, are the same that were mentioned and referred to in the declaration and certificate produced by him, without any admixture or addition; and if any person shall in any such declaration wilfully and corruptly make any false statement respecting the place of which any such corn, grain, meal or flour was the produce, or respecting the identity of any such corn, grain, meal, or flour, such person shall forfeit and become liable to pay to her majesty the sum of 100*l.*, and the corn, grain, meal, or flour to such person belonging on board any such ship shall also be forfeited; and such forfeiture may be sued for, recovered, and applied in the same manner in all respects as any forfeiture incurred under and by virtue of the said act 3 & 4 Will. 4. c. 58 — § 5.

Prohibition of Importation of Malt. — It shall not be lawful to import from parts beyond the seas into the U. Kingdom, for consumption there, any malt, or any corn ground, except wheat meal, wheat flour, and oatmeal; and if any such article be imported contrary to this provision, the same shall be forfeited; and such forfeitures shall be sued for, recovered, &c. under the act 3 & 4 Will. 4. c. 56., in all respects as any forfeiture incurred under and by virtue of the said customs duties act. — § 6.

Accounts of Corn imported, &c. to be published monthly. — The commissioners of customs shall once in each month publish in the London Gazette an account of the total quantity of each sort of corn, grain, meal, and flour respectively imported into the U. Kingdom, and also an account of the total quantity of

each sort of corn, grain, meal, and flour upon which duties of importation have been paid in the U. Kingdom during the month next preceding, and of the several rates of duty which shall from time to time during such month have been payable upon each sort of corn, grain, meal, and flour respectively, with an account of the total quantity of each sort of corn, grain, meal, and flour remaining in warehouse at the end of such next preceding month. — § 7.

Section 8. enacts, that if any foreign state subject British vessels, goods, &c. to any higher duties or charges than are levied on the vessels of other countries, &c. her majesty may prohibit the importation of corn from such state.

Section 9. enacts, that weekly returns of purchases and sales of corn shall be made in the places named in the schedule of cities and towns which is here annexed.

Counties and Towns.	Counties and Towns.	Counties and Towns.	Counties and Towns.
CHESHIRE: Chester. Nantwich. Middleswich. *Four Lane Ends. *Congleton. *Macclesfield. *Stockport.	Tavistock. Kingsbridge. *Oakhampton. *Tiverton. *Honiton.	ESSEX: Chelmsford. Colchester. Romford. *Chipping Ongar. *Saffron Walden. *Braintree.	Gainsborough. Glanford Bridge. Louth. Boston. Sleaford. Stamford. Spalding. *Barton on Humber. *Hourne. *Grantham. *Grimsby. *Horncastle. *Market Raisin. *Caistor. *Alford. *Holbech. *Long Sutton.
LANCASTER: Liverpool. Ulverston. Lancaster. Preston. Wigan. Warrington. Manchester. Bolton. *Blackburn. *Bury. *Rochdale.	CORNWALL: Truro. Bodmin. Launceston. Redruth. Helston. St. Austell. *Falmouth. *Callington. *Liskeard. *St. Columb.	KENT: Maidstone. Canterbury. Dartford. *Chatham and Rochester. *Dover. *Gravesend. *Ashford.	YORK: York. Leeds. Wakefield. Bridlington. Beverley. Hawden. Sheffield. Hull. Whitby. New Malton. *Barnsley. *Bedale. *Bradford. *Doncaster. *Knaresborough. *Pickering. *Richmond. *Ripon. *Selby. *Skipton. *Thirsk. *Rotherham. *Oleby. *Thorne.
DERBY: Derby. *Chesterfield.	DORSETSHIRE: Blandford. Bridport. Dorchester. Sherborne. Shaftesbury. Wareham. *Poole.	SUSSEX: Chichester. Lewes. Rye. *Brighton. *East Grinstead. *Battle. *Arunel. *Hastings. *Midhurst. *Shoreham.	
NOTTINGHAM: Nottingham. Newark. *Mansfield. *Retfield.	HAMPSHIRE: Winchester. Andover. Basingstoke. Fareham. Havant. Newport. Ringwood. Southampton. Portsmouth. *Christchurch.	BEDFORD: Bedford. *Leighton Buzzard. *Luton.	
LEICESTER: Leicester. *Loughborough. *Hinckley. *Lutterworth.	RUTLAND: *Okeham.	BERKSHIRE: Windsor. Reading. *Abingdon. *Maidenhead. *Newbury. *Wallingford.	
NORTHAMPTON: Northampton. *Peterborough. *Davanty. *Wellingborough. *Kettering.	HEREFORD: *Leominster. *Hereford. *Kington.	BUCKS: Aylesbury. *Buckingham. *High Wycombe. Newport Pagnel.	DURHAM: Durham. Stockton. Darlington. Sunderland. Barnard Castle.
WARWICKSHIRE: Coventry. Birmingham. *Warwick. *Stratford-on-Avon.	SHROPSHIRE: *Shrewsbury. *Ludlow. *Newport. *Oswestry. *Wellington. *Wenlock. *Whitchurch. *Market Drayton.	OXFORDSHIRE: Oxford. *Banbury. *Henley. *Witney. *Chipping Norton.	NORTHUMBERLAND: Walsingham. Belford. Hexham. Newcastle-upon-Tyne. Morpeth. Alnwick. Berwick.
WORCESTER: Worcester. *Bromsgrove. *Kidderminster. *Stourbridge. *Evesham.	WILTSHIRE: *Swindon. *Devizes. *Salisbury. *Trowbridge. *Warminster. *Chippenham.	HUNTINGDON: Huntingdon. St. Ives.	
GLoucester: Gloucester. Cirencester. Tetbury. Stow-on-the-Wold. Tewkesbury. Cheltenham. *Dursley. *North Leach. *Stroud.	STAFFORDSHIRE: *Stafford. *Burton-on-Trent. *Lichfield. *Newcastle-under-Lyme. *Stone. *Uttoxeter. *Walsall. *Wolverhampton.	CAMBRIDGE: Cambridge. Ely. Wisbeach. *Newmarket.	CUMBERLAND: Carlisle. Whitehaven. Cockermouth. Penrith. Egremont. *Wigton. *Maryport. *Workington.
SOMERSETSHIRE: Bristol. Taunton. Wells. Bridgewater. Frome. Chard. *Somerton. *Shepton Mallet. *Wellington. *Wiveliscomb.	MIDDLESEX: London. Uxbridge.	SUFFOLK: Ipswich. Woodbridge. Sudbury. Hadleigh. Stowmarket. Beccles. Bungay. Lowestoft. Bury St. Edmund's.	WESTMORELAND: Appleby. Kendal.
MONMOUTHSHIRE: Monmouth. Abergavenny. Chepstow. Pontypool. *Newport.	HERTFORDSHIRE: Hertford. Royston. *Bishop Stortford. *St. Alban's. *Hemel Hempstead. *Hitchin.	NORFOLK: Norwich. Yarmouth. Lynn. Thetford. Watton. Diss. East Dereham. Harleston. Holt. Aylsham. Fakenham. North Walsham. *Swaffham.	WALES: Carmarthen. Carmarvon. Haverfordwest. Cardiff. Denbigh. Wrexham. *Brecon. *Mold. *Bangor. *Cowbridge. *Newtown. *Corwen. *Welshpool. *Llangefni. *Llandillo. *Knighton. *Swansea.
DEVONSHIRE: Exeter. Barnstable. Plymouth. Totness.	SURREY: Guildford. *Croydon. *Kingston. *Dorking.	LINCOLN: Lincoln.	

* The towns marked with an asterisk were not referred to in taking the averages under the late act.

Section 10. gives her majesty power of appointing a comptroller of corn returns.

Section 11. enacts that the comptroller shall execute his office in person, but that a deputy may be appointed to act in certain cases.

Sections 12. and 13. authorise the Lord Mayor and aldermen to appoint an inspector of corn returns for the city of London, under the same conditions as the general comptroller.

Section 14. authorises the chancellors of the universities of Oxford and Cambridge to appoint and remove inspectors of corn returns for the said city and town.

Section 15. enacts that no person dealing in corn, flour, or malt, be appointed inspector or deputy-inspector of corn returns for the cities of London or Oxford, or town of Cambridge.

Section 16. enacts that the appointments of inspectors for London, Oxford, and Cambridge, be enrolled.

Dealers in Corn in and near London to deliver in a Declaration to the Lord Mayor, &c.— Every person carrying on trade or business in the city of London, or within 5 miles from the Royal Exchange in the said city, as a corn factor, or as an agent employed in the sale of British corn, and every person who shall sell any British corn within the Corn Exchange in Mark Lane in the said city, or within any other building or place which is or may hereafter be used within the city of London, or within 5 miles from the Royal Exchange in the said city, for such and the like purposes for which the said Corn Exchange in Mark Lane hath been and is used, shall, before he or they shall carry on such trade or business, or sell any corn in manner aforesaid, make and deliver to the Lord Mayor, or one of the aldermen of the city of London, a declaration in the following words; (that is to say,)

“ I A. B. do declare, that the returns to be by me made, conformably to an act passed in the fifth year of the reign of her majesty Queen Victoria, intituled [*here set forth the title of this act*], of the quantities and prices of British corn which henceforth shall be by or for me sold or delivered, shall, to the best of my knowledge and belief, contain the whole quantity, and no more, of the corn *bonâ fide* sold and delivered by or for me within the periods to which such returns respectively shall refer, with the prices of such corn, and the names of the buyers respectively, and of the persons for whom such corn shall have been sold by me respectively, and to the best of my judgment the said return shall in all respects be conformable to the provisions of the said act.”

Which declaration shall be in writing, and shall be subscribed by the person so making the same; and the Lord Mayor or alderman aforesaid of the city of London for the time being shall and is hereby required to deliver a certificate thereof, under his hand, to the inspector of corn returns for the city of London, to be by him registered in a book to be provided and kept for that purpose.— § 17.

Dealers in Corn to make Returns to Corn Inspector.— Every corn factor and other person as aforesaid who is herein-before required to make and who shall have made such declaration as aforesaid, shall and he or she is hereby required to return or cause to be returned, on Wednesday in each and every week, to the inspector of corn returns for the city of London, an account in writing, signed with his or her own name, or the name of his or her agent duly authorised in that behalf, of the quantities of each sort of British corn by him or her sold during the week ending on and including the next preceding Tuesday, with the prices thereof, and the amount of every parcel, with the total quantity and value of each sort of corn, and by what measure or weight the same was sold, and the names of the buyers thereof, and of the persons for and on behalf of whom such corn was sold; and it shall be lawful for any such inspector of corn returns to deliver to any person making or tendering any such returns a notice in writing requiring him or her to declare and set forth therein where and by whom and in what manner any such British corn was delivered to the purchaser or purchasers thereof; and every person to whom any such notice shall be so delivered shall and he or she is hereby required to comply therewith, and to declare and set forth in such his or her return, or in a separate statement in writing, the several particulars aforesaid.— § 18.

Section 19. enacts that the present comptroller, deputy-comptroller and inspectors of corn returns for London, Oxford, and Cambridge continue in office, and that the appointments of the other inspectors of returns shall cease on the 24th day of June next after the passing of this act.

Section 20. enacts that in cities and towns, other than London, Oxford, and Cambridge, officers of excise are to act as corn inspectors, and attend at places appointed.

Section 21. enacts that the commissioners of excise shall make known the place to be appointed for delivering returns of corn purchased.

Section 22. authorises the commissioners of treasury to continue, if they think fit, the present inspectors of corn returns in their offices.

Dealers in Corn in Cities and Towns to make Declaration.— Every person who shall deal in British corn at or within any city or town named in the prefixed list of towns, excepting the city of London, or who shall at or within any such city or town engage in or carry on the trade or business of a corn factor, miller, maltster, brewer, or distiller, or who shall be the owner or proprietor, or part owner or proprietor, of any stage coaches, waggons, carts, or other carriages carrying goods or passengers for hire to and from any such city or town, and each and every person who, as a merchant, clerk, agent, or otherwise, shall purchase at any such city or town any British corn for sale, or for the sale of meal, flour, malt, or bread made or to be made thereof, shall, before he or she shall so deal in British corn at any such city or town, or shall engage in or carry on any such trade or business as aforesaid, or shall purchase any British corn for any such purpose as aforesaid, at or within any such city or town, make and deliver a declaration in the following words; (that is to say,)

“ I A. B. do declare, that the returns to be by me made, conformably to the act passed in the fifth year of the reign of her majesty Queen Victoria, intituled [*here set forth the title of this act*], of the quantities and prices of British corn which henceforward shall be by or for me bought, shall, to the best of my knowledge and belief, contain the whole quantity, and no more, of the British corn *bonâ fide* bought for or by me within the periods to which such returns respectively shall refer, with the prices of such corn and the names of the sellers respectively, and to the best of my judgment the said returns shall in all respects be conformable to the provisions of the said act.”

Which declaration shall be in writing, and shall be subscribed with the hand of the person so making the same, and shall by him or her, or by his or her agent, be delivered to the mayor or chief magistrate, or to some justice of the peace for such city or town, or for the county, riding, or division in which the same is situate, who are hereby required to deliver a certificate thereof to the officer of excise acting as inspector of corn returns for such city or town as aforesaid, or to such continuing inspector of corn returns as aforesaid for such city or town (as the case may be), to be by such officer or inspector registered in a book to be provided and kept for that purpose.— § 23.

Section 24. authorises the inspectors of corn returns to require the above declaration from corn dealers.

Corn Dealers to make Returns in Writing to Inspectors of the Corn bought by them.— All persons who are herein-before required to make and who shall have made such declaration as aforesaid shall and they are hereby required, on the first market day which shall be holden in each and every week within each and every city or town named in the said schedule hereunto annexed, except the city of London, at or within which they shall respectively deal in corn, or engage in or carry on any such trade or business as aforesaid, or purchase any corn for any such purpose as aforesaid, to return or cause to be returned to the officer of excise acting as inspector of corn returns for such city or town, at the place appointed for receiving such returns, or to the continuing inspector of corn returns for such city or town, or to the inspector of corn returns for the city of Oxford or the town of Cambridge (as the case may be), an account in writing, signed with their names respectively, of the amount of each and every parcel of each respective sort of British corn so by them respectively bought during the week ending on and including the day next preceding such first market day as aforesaid, with the price thereof, and by what weight or measure the same was so bought by them, with the names of the sellers of each of the said parcels

respectively, with the names of the person or persons, if any, other than the person making such return, for or on account of whom the same was so bought and sold; and it shall be lawful for any officer of excise acting as inspector of corn returns, or any continuing inspector of corn returns as aforesaid, to deliver to any person making or tendering any such return a notice in writing requiring him or her to declare and set forth where and by whom and in what manner any such British corn was delivered to him or her; and every person to whom any such notice shall be so delivered shall and he or she is hereby required to comply therewith, and to declare and set forth in such his or her return, or in a separate statement in writing, the several particulars aforesaid. — § 25.

Inspectors to enter Returns made to them in a Book. &c. — The inspector of corn returns for the city of London, the city of Oxford, and the town of Cambridge, and every officer of excise acting as inspector of corn returns for the several other cities and towns aforesaid, and every continuing inspector of corn returns for any of such other cities or towns as aforesaid, shall duly and regularly enter in a book, to be by him provided and kept for that purpose, the several accounts of the quantities and prices of corn returned to him by such persons respectively as aforesaid; and every inspector of corn returns for any of the cities and towns enumerated in the said schedule shall in each and every week return to the comptroller of corn returns an account of the weekly quantities and prices of the several sorts of British corn sold in the city of London, or in the city or town for which he shall be or act as inspector, according to the returns so made to him as aforesaid, and in such form as shall be from time to time prescribed and directed by the said comptroller of corn returns; and the said returns shall be so made to the said comptroller by the inspector of corn returns for the city of London on Friday in each week, and by the respective inspectors of corn returns for the city of Oxford and the town of Cambridge, and by the respective officers of excise acting as inspectors of corn returns, and by the respective continuing inspectors of corn returns, for the several other cities and towns aforesaid, within three days next after the first market day holden in each and every week in any such city or town. — § 26.

Section 27. enacts that inspectors shall not include returns until they have ascertained that the persons making them have taken the declaration required.

Average Prices to be made up and published every Week. — The average prices of all British corn, by which the rate and amount of the said duties shall be regulated, shall be made up and computed on Thursday in each week, in manner following; (that is to say,) the said comptroller of corn returns shall on such Thursday in each week, from such returns as shall be received by him during the week next preceding, ending on and including the Saturday in such preceding week, add together the total quantities of each sort of British corn respectively appearing by such returns to have been sold, and the total prices for which the same shall thereby appear to have been sold, and shall divide the amount of such total prices respectively by the amount of such total quantities of each sort of British corn respectively, and the sum produced thereby shall be added to the sums in like manner produced in the 5 weeks immediately preceding the same, and the amount of such sums so added shall be divided by 6, and the sum thereby given shall be deemed and taken to be the aggregate average price of each such sort of British corn respectively, for the purpose of regulating and ascertaining the rate and amount of the said duties; and the said comptroller of corn returns shall cause such aggregate weekly averages to be published in the next succeeding Gazette, and shall on Thursday in each week transmit a certificate of such aggregate average prices of each sort of British corn to the collector or other chief officer of the customs at each of the several ports of the U. Kingdom, and to the said functionary at the port of Douglas in the Isle of Man; and the rate and amount of the duties to be paid under the provisions of this act shall from time to time be regulated and governed at each of the ports of the U. Kingdom by the aggregate average prices of British corn at the time of the entry for home consumption of any corn, grain, meal, or flour chargeable with any such duty, as such aggregate average prices shall appear and be stated in the last of such certificates received by the collector or other chief officer of customs at such port. — § 28.

How Quantities of Corn are to be computed. — In the returns to be made as aforesaid to the comptroller of corn returns, and in the publications to be made from time to time in the London Gazette, and in the certificate to be transmitted to the said comptroller of corn returns to collectors or other chief officers of customs, the quantities of each sort of British corn respectively shall be computed and set forth by, according, and with reference to the imperial standard gallon, as the same is declared and established by the act 5 Geo. IV. cap. 14. amended or altered by the act 6 Geo. 4. cap. 12., and by the act 5 & 6 Will. 4. cap. 63. — § 29.

Until sufficient Number of Returns are made, Comptroller may use the present Averages. — Until a sufficient number of weekly returns have been received by the said comptroller of corn returns under this act to afford such aggregate average prices of British corn as aforesaid, the weekly average prices of British corn published by him immediately before the passing of this act shall be used and referred to in making such calculations as aforesaid, in such manner as if the same had been made up and taken under this act. — § 30.

What shall be deemed British Corn. — All corn or grain the produce of the U. Kingdom shall be deemed and taken to be British corn for the purposes of this act. — § 31.

Any Corn Return believed fraudulent may be omitted in the Computation. — If the said comptroller of corn returns shall at any time see cause to believe that any return made to any inspector of corn returns is fraudulent or untrue, the said comptroller is hereby required, with all convenient expedition, to lay before the Lords of the Committee of Privy Council (for Trade) a statement of the grounds of such his belief; and if upon consideration of any such statement the said Lords of said Committee shall direct the comptroller to omit any such return in the computation of such aggregate weekly average price, then and in that case, but not otherwise, the said comptroller of corn returns shall be authorised to omit such return in the computation of such aggregate weekly average price. — § 32.

Section 33. enacts that corn dealers having made the declaration previous to this act shall transmit returns, and comply with the rules hereby required.

Comptroller to issue Directions respecting the Inspection of Books of Inspectors. — The comptroller of corn returns is hereby authorised from time to time, in pursuance of any instructions which he shall receive in that behalf from the Lords of the Committee of Privy Council (for Trade), to issue to the inspectors of corn returns for the city of London, the city of Oxford, and the town of Cambridge respectively, any general or special directions respecting the inspection by any person or persons of the books so directed as aforesaid to be kept by such inspector of corn returns; and no such inspectors for the city of London, the city of Oxford, or the town of Cambridge, shall permit or suffer any person to inspect any such book, or to peruse or transcribe any entry therein, except in compliance with some such general or special directions from the said comptroller of corn returns. — § 34.

Copy of last Return to be affixed on Market Place on each Market Day. — The inspector of corn returns for every city or town other than the city of London shall and is hereby required, on each and every market day, to put up or cause to be put up in the market place of the city or town for which he shall act as inspector, or if there shall be no market place, then in some other conspicuous place therein near to where the corn market is usually held, a copy of the last return made by him to the comptroller of corn returns, omitting the names of the parties who may have sold and bought the said corn; and every such officer or inspector shall also again put up such account on the market day immediately following that on which it shall first have been put up, in case the same shall from accident or any other cause have been removed, and shall take due care that the same shall remain up for public inspection until a new account for the ensuing week shall have been prepared and set up. — § 35.

Sections 36, 37, 38. relate to the payment of comptrollers and inspectors.

Penalty on Corn Dealers for not making Declarations or Returns. — If any person hereby required to make and deliver the declaration or declarations herein-before particularly mentioned and set forth, or

either of them, shall not make and deliver such declaration or declarations at the time and in the form and manner and to the person or persons herein-before directed and prescribed in that behalf, every person so offending shall forfeit and pay a sum not exceeding 20*l.* for each and every calendar month during which he shall neglect or delay to make and deliver such declaration; and if any person who is herein-before required to make any return to any inspector or officer of corn returns shall not make such returns to such inspector or officer at the time and in the form and manner herein-before directed and prescribed, every such offender shall for such his offence forfeit and pay a sum not exceeding 20*l.* — § 39.

Section 40. relates to the recovery and application of penalties.

Penalty on Witnesses not attending when required. — If any person who shall be summoned as a witness to give evidence before any justices of the peace, touching any matter of fact contained in any information or complaint for any offence against this act, either on the part of the prosecutor or of the person or persons accused, shall, after a reasonable sum of money for his or her charges and expenses shall have been paid or been tendered to him or her, refuse or neglect to appear at the time and place for that purpose appointed, without a reasonable excuse for his, her, or their neglect, or appearing shall refuse to be examined on oath and give evidence before such justices of the peace, then and in either of such cases such person shall forfeit for every such offence any sum not exceeding 10*l.* — § 41.

Punishment for making false Returns. — If any person shall make any false and fraudulent statement in any such return as he is herein-before directed and required to make, or shall falsely and wilfully include, or procure or cause to be included, in any such return, any British corn which was not truly and *bonâ fide* sold or bought to, by, or on behalf of the person or persons in any such return mentioned in that behalf, in the quantity and for the price therein stated and set forth, every such offender shall be and be deemed guilty of a misdemeanor. — § 42.

Section 43. declares that the act shall not affect the practice of measuring or privileges of the city of London.

Limitation of Actions. — Actions brought under this act must be within 3 months of the matter or thing done. Defendants may plead the general issue; and if judgment be given against the plaintiffs, defendants shall have treble costs. — § 44.

Substitution of Wheat Flour or Biscuit for bonded Wheat. — Our readers are, no doubt, generally aware, that of late years efforts have occasionally been made in the House of Commons to get a law enacted authorising the delivery of bonded wheat from the warehouse, on the substitution in its stead of a proportional quantity of wheat flour or biscuit. But this proposal encountered the hostility of the more zealous partisans of the corn laws, principally on the alleged ground that it would open a door to fraud, and lead to the clandestine introduction of large quantities of foreign wheat. In the course, however, of the present year (1842), the project was again introduced by the vice-president of the board of trade (Mr. Gladstone), and, having been supported by government, was passed into a law, 5 & 6 Victoria, cap. 92. We believe the measure will be productive of considerable advantage. It will enable millers, bakers, and others in this country to take advantage of such openings in the home and foreign markets as may offer for the manufacture and sale of flour and biscuit; and to make such changes in the nature of their stocks as may be thought most advantageous. There do not seem to be any very good grounds for thinking that it will afford any considerable facilities for the commission of fraud by the introduction of wheat without a countervailing deposit of flour; but supposing it did, who is to be injured by such introduction? This, in truth, is one of the few cases in which fraud is advantageous rather than otherwise. We subjoin an abstract of the act now referred to.

Warehoused Wheat to be delivered Duty-free upon substituting an equivalent Quantity of Wheat Flour or Biscuit. — Whereas it will be of advantage to the trade and commerce of the country that wheat may be delivered duty-free from the warehouse or from the vessel, upon the deposit in the warehouse, or due exportation therefrom, of an equivalent quantity of wheat flour and biscuit; be it therefore enacted, that it shall be lawful for the principal officer of customs having charge of any warehouse, in which wheat may be warehoused without payment of duty upon the first entry thereof, to deliver any quantity thereof duty-free, upon there being deposited in warehouse in lieu thereof fine wheat flour or biscuit, as under.

For every 96 lbs. of kiln-dried wheat, or for every 100 lbs. of wheat not being kiln-dried, not less than 78 lbs. of fine wheat flour, or 68 lbs. of captain's biscuit, or 80 lbs. of biscuit of the standard of the biscuit supplied to her majesty's navy, or 118 lbs. of common ship's biscuit; and so in proportion for any less quantity than 96 lbs. of kiln-dried wheat, or 100 lbs. of wheat not kiln-dried; such flour or biscuit having been manufactured in the U. Kingdom, or such Flour having been duly imported and the duty thereon having been paid. — § 1.

Section 2. enacts, that fine wheat flour and biscuit may be deposited in warehouse, and a certificate of such deposit granted, to entitle the holder to an equivalent quantity of warehoused wheat duty-free any time within six weeks of the date thereof.

Section 3. enacts, that persons making deposits of flour and biscuit be entitled to have equivalent quantities of wheat entered duty-free from the vessel.

Section 4. orders that three days notice in writing be given to the collector of the quantity of wheat required to be delivered from the warehouse, and of the day of delivery.

Section 5. orders that no wheat shall be delivered duty-free until the substituted article has been deposited and the certificate duly examined.

Section 6. enacts that substituted flour and biscuit shall be subject to the warehousing laws, but shall not be taken out for home consumption.

Section 7. enacts that such substituted flour and biscuit shall not be re-imported.

Section 8. imposes penalties for depositing articles of inferior quality.

Section 9. enacts that the act shall continue till the 31st of August 1845.

3. TABLES SHOWING THE PRICES OF THE DIFFERENT SORTS OF GRAIN IN GREAT BRITAIN THE QUANTITIES IMPORTED AND EXPORTED, &c.

I. Account of the Prices of Middling or Mealing Wheat per Quarter at Windsor Market, as ascertained by the Audit-books of Eton College.

Years.	Prices of Wheat at Windsor 9 Gallons to the Bushel.	Prices of Wheat re- duced to the Winchester Bushel of 8 Gallons.	Average of Ten Years ac- cording to the Win- chester Bushel of 8 Gallons.	Years.	Prices of Wheat at Windsor, 9 Gallons to the Bushel.	Prices of Wheat re- duced to the Winchester Bushel of 8 Gallons.	Average of Ten Years ac- cording to the Win- chester Bushel of 8 Gallons.	Years.	Prices of Wheat at Windsor, 9 Gallons to the Bushel.	Prices of Wheat re- duced to the Winchester Bushel of 8 Gallons.	Average of Ten Years ac- cording to the Win- chester Bushel of 8 Gallons.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1646	2 8 0	2 2 8		1707	1 8 6	1 5 4		1767	3 4 6	2 17 4	
1647	3 13 8	3 5 5 ¹ / ₂		1708	2 1 6	1 16 10 ³ / ₄		1768	3 0 6	2 13 9 ¹ / ₂	
1648	4 5 0	3 15 6 ³ / ₄		1709	3 18 6	3 9 9 ¹ / ₂		1769	2 5 8	2 0 7	
1649	4 0 0	3 11 1 ¹ / ₂		1710	3 18 0	3 9 4		1770	2 9 0	2 3 6 ³ / ₄	
1650	3 16 8	3 8 1 ¹ / ₂		1711	2 14 0	2 8 0		1771	2 17 0	2 10 8	
1651	3 13 4	3 5 2		1712	2 6 4	2 1 2 ¹ / ₂		1772	3 6 0	2 18 8	
1652	2 9 6	2 4 0		1713	2 11 0	2 5 4		1773	3 6 6	2 19 1 ¹ / ₂	
1653	1 15 6	1 11 6 ³ / ₄		1714	2 10 4	2 4 9		1774	3 2 0	2 15 1 ¹ / ₂	
1654	1 6 0	1 3 1 ¹ / ₂		1715	2 3 0	1 18 2 ³ / ₄	2 4 2 ¹ / ₂	1775	2 17 8	2 11 3 ¹ / ₂	2 11 3 ¹ / ₂
1655	1 13 4	1 9 7 ¹ / ₂	2 11 7 ³ / ₄	1716	2 8 0	2 2 8		1776	2 8 0	2 2 8	
1656	2 3 0	1 18 2 ¹ / ₂		1717	2 5 8	2 0 7 ¹ / ₂		1777	2 15 0	2 8 10 ³ / ₄	
1657	2 6 8	2 1 5 ¹ / ₂		1718	1 18 10	1 14 6 ³ / ₄		1778	2 9 6	2 4 0	
1658	3 5 0	2 17 9 ¹ / ₂		1719	1 15 0	1 11 1 ¹ / ₂		1779	2 0 8	1 16 1 ¹ / ₂	
1659	3 6 0	2 18 8		1720	1 17 0	1 12 10 ¹ / ₂		1780	2 8 6	2 3 1 ¹ / ₂	
1660	2 16 6	2 10 2 ¹ / ₂		1721	1 17 6	1 13 4		1781	2 19 0	2 12 5 ¹ / ₂	
1661	3 10 0	3 2 2 ¹ / ₂		1722	1 16 0	1 12 0		1782	3 0 6	2 13 9 ¹ / ₂	
1662	3 14 0	3 5 9 ¹ / ₂		1723	1 14 8	1 10 10 ³ / ₄		1783	3 1 0	2 14 2 ¹ / ₂	
1663	2 17 0	2 10 8		1724	1 17 0	1 12 10 ³ / ₄		1784	3 0 6	2 13 9 ¹ / ₂	
1664	2 0 6	1 16 0		1725	2 8 6	2 3 1 ¹ / ₂	1 15 4 ³ / ₄	1785	2 14 0	2 8 0	2 7 8 ¹ / ₂
1665	2 9 4	2 3 10 ¹ / ₂	2 10 5 ³ / ₄	1726	2 6 0	2 0 10 ¹ / ₂		1786	2 7 6	2 2 2 ¹ / ₂	
1666	1 15 0	1 12 0		1727	2 2 0	1 17 4		1787	2 11 6	2 5 9 ¹ / ₂	
1667	1 16 0	1 12 0		1728	2 14 6	2 8 5 ¹ / ₂		1788	2 15 6	2 9 4	
1668	2 0 0	1 15 6 ³ / ₄		1729	2 6 10	2 1 7 ¹ / ₂		1789	3 3 2	2 16 1 ¹ / ₂	
1669	2 4 4	1 19 5 ¹ / ₂		1730	1 16 6	1 12 5 ¹ / ₂		1790	3 3 2	2 16 1 ¹ / ₂	
1670	2 1 8	1 17 0 ¹ / ₂		1731	1 12 10	1 9 2 ¹ / ₂		1791	2 15 6	2 9 4	
1671	2 2 0	1 17 4		1732	1 6 8	1 3 8 ¹ / ₂		1792*	-	2 13 0	
1672	2 1 0	1 16 5 ¹ / ₂		1733	1 8 4	1 5 2 ¹ / ₂		1793	-	2 15 8	
1673	2 6 8	2 1 5 ¹ / ₂		1734	1 18 10	1 14 6 ³ / ₄		1794	-	2 14 0	
1674	3 8 8	3 1 0		1735	2 3 0	1 18 2 ¹ / ₂	1 15 2	1795	-	4 1 6	2 14 3 ¹ / ₂
1675	3 4 8	2 17 5 ¹ / ₂	2 0 11 ³ / ₄	1736	2 0 4	1 15 10 ¹ / ₂		1796	-	4 0 2	
1676	1 18 0	1 13 9 ¹ / ₂		1737	1 18 0	1 13 9 ¹ / ₂		1797	-	3 2 0	
1677	2 2 0	1 17 4		1738	1 15 6	1 11 6 ³ / ₄		1798	-	2 14 0	
1678	2 19 0	2 12 5 ¹ / ₂		1739	1 18 6	1 14 2 ¹ / ₂		1799	-	3 15 8	
1679	3 0 0	2 13 4		1740	2 10 8	2 5 1 ¹ / ₂		1800	-	6 7 0	
1680	2 5 0	2 0 0		1741	2 6 8	2 1 5 ¹ / ₂		1801	-	6 8 6	
1681	2 6 8	2 1 5 ¹ / ₂		1742	1 14 0	1 10 2 ¹ / ₂		1802	-	3 7 2	
1682	2 4 0	1 19 1 ¹ / ₂		1743	1 4 10	1 2 1		1803	-	3 0 0	
1683	2 0 0	1 15 6 ³ / ₄		1744	1 4 10	1 2 1		1804	-	3 9 6	
1684	2 4 0	1 19 1 ¹ / ₂		1745	1 7 6	1 4 5 ¹ / ₂	1 12 1	1805	-	4 8 0	4 1 2 ¹ / ₂
1685	2 6 8	2 1 5 ¹ / ₂	2 1 4 ¹ / ₂	1746	1 19 0	1 14 8		1806	-	4 3 0	
1686	1 14 0	1 10 2 ¹ / ₂		1747	1 14 10	1 10 11 ¹ / ₂		1807	-	3 18 0	
1687	1 5 2	1 2 4		1748	1 17 0	1 12 10 ³ / ₄		1808	-	3 19 2	
1688	2 6 0	2 0 10 ¹ / ₂		1749	1 17 0	1 12 10 ³ / ₄		1809	-	5 6 0	
1689	1 10 0	1 6 8		1750	1 12 6	1 8 10 ³ / ₄		1810	-	5 12 0	
1690	1 14 8	1 10 9 ¹ / ₂		1751	1 18 6	1 14 2 ¹ / ₂		1811	-	5 8 0	
1691	1 14 0	1 10 2 ¹ / ₂		1752	2 1 10	1 17 2 ¹ / ₂		1812	-	6 8 0	
1692	2 6 8	2 1 5 ¹ / ₂		1753	2 4 8	1 14 8 ¹ / ₂		1813	-	6 0 0	
1693	3 7 8	3 0 1 ¹ / ₂		1754	1 14 8	1 10 9 ¹ / ₂		1814	-	4 5 0	
1694	3 4 0	2 16 10 ¹ / ₂		1755	1 13 10	1 10 1 ¹ / ₂	1 1 2 ³ / ₄	1815	-	3 16 0	4 17 6
1695	2 13 0	2 7 1 ¹ / ₂	1 19 6 ³ / ₄	1756	2 5 2	2 0 1 ¹ / ₂		1816	-	4 2 0	
1696	3 11 0	3 3 1 ¹ / ₂		1757	3 0 0	2 13 4		1817	-	5 16 0	
1697	3 0 0	2 13 4		1758	2 10 0	2 4 5 ¹ / ₂		1818	-	4 18 0	
1698	3 8 4	3 0 9		1759	1 19 8	1 15 3		1819	-	3 18 0	
1699	3 4 0	2 16 10 ¹ / ₂		1760	1 16 6	1 12 5 ¹ / ₂		1820	-	3 16 0	
1700	2 0 0	1 15 6 ³ / ₄		1761	1 10 2	1 6 9 ¹ / ₂		1821	-	3 11 0	
1701	1 17 8	1 13 5 ¹ / ₂		1762	1 19 0	1 14 8		1822	-	2 13 0	
1702	1 9 6	1 6 2 ¹ / ₂		1763	2 0 8	1 16 1 ¹ / ₂		1823	-	2 17 0	
1703	1 16 0	1 12 0		1764	2 6 8	2 1 5 ¹ / ₂		1824	-	3 12 0	
1704	2 6 6	2 1 4		1765	2 14 0	2 8 0	1 19 3 ¹ / ₄	1825	-	4 4 0	3 18 8 ¹ / ₂
1705	1 10 0	1 6 8	2 2 11	1766	2 8 6	2 3 1 ¹ / ₂		1826	-	3 13 0	
1706	1 6 0	1 3 1 ¹ / ₂									

The Eton Account of Prices commenced in 1595; the accuracy of the returns in the first years cannot, however, be so implicitly relied on, as those quoted above. — Bishop Fleetwood and Sir F. M. Eden have collected, with great industry, almost all the existing information respecting the state of prices in England during the last six hundred years.

* From this year, inclusive, the account at Eton College has been kept according to the bushel of 9 gallons, under the provision of the act 31 Geo. 3. c. 30. § 82.

II. Account of the Average Prices of British Corn per Imperial Quarter, in England and Wales, since 1771, as ascertained by the Receiver of Corn Returns.

Years.	Wheat.			Barley.			Oats.			Rye.			Beans.			Peas.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1771	2	8	7	1	6	5	0	17	2	1	15	4	1	9	4			
1772	2	12	3	1	6	1	0	16	8	1	17	9	1	10	11			
1773	2	12	7	1	9	2	0	17	8	1	14	4	1	14	0			
1774	2	14	3	1	9	4	0	18	4	1	15	4	1	12	1			
1775	2	9	10	1	6	9	0	17	0	1	13	10	1	9	6			
1776	1	19	4	1	0	9	0	15	5	1	7	8	1	7	3			
1777	2	6	11	1	1	1	0	16	1	1	8	10	1	9	4			
1778	2	3	3	1	3	4	0	15	7	1	9	2	1	8	6			
1779	1	14	8	1	0	1	0	14	5	1	4	0	1	4	11			
1780	1	16	9	0	17	6	0	13	2	1	2	10	1	2	10			
1781	2	6	0	0	17	8	0	14	1	1	7	8	1	3	8			
1782	2	9	3	1	3	2	0	15	7	1	9	8	1	6	9			
1783	2	14	3	1	11	3	1	0	5	1	16	9	1	15	11			
1784	2	10	4	1	8	8	0	18	10	1	13	2	1	13	2			
1785	2	3	1	1	4	9	0	17	8	1	8	10	1	11	7			
1786	2	0	0	1	5	1	0	18	6	1	8	0	1	14	2			
1787	2	2	5	1	3	4	0	17	2	1	8	6	1	12	9			
1788	2	6	4	1	2	8	0	16	1	1	8	6	1	8	0			
1789	2	12	9	1	3	6	0	16	6	1	10	9	1	8	0			
1790	2	14	9	1	6	3	0	19	5	1	15	0	1	11	11			
1791	2	8	7	1	6	10	0	18	1	1	12	7	1	11	5	1	13	2
1792	2	3	0	-	-	-	0	16	9	1	9	10	1	11	7	1	12	4
1793	2	9	3	1	11	1	1	0	6	1	16	2	1	17	6	1	19	11
1794	2	12	3	1	11	9	1	1	3	1	17	5	1	19	3	2	8	5
1795	3	15	2	1	17	5	1	4	5									
1796	3	18	7	1	15	4	1	1	10									
1797	2	13	9	1	7	2	0	16	3									
1798	2	11	10	1	9	0	0	19	5									
1799	3	9	0	1	16	2	1	7	6									
1800	5	13	10	2	19	10	1	19	4									
1801	5	19	6	3	8	6	1	17	0									
1802	3	9	10	1	13	4	1	0	4									
1803	2	18	10	1	5	4	1	1	6									
1804	3	2	3	1	11	0	1	4	3									
1805	4	9	9	2	4	6	1	8	4									
1806	3	19	1	1	18	8	1	7	7									
1807	3	15	4	1	19	4	1	8	4									
1808	4	1	4	-	-	-	1	13	4									
1809	4	17	4	2	7	0	1	11	5									
1810	5	6	5	2	8	1	1	8	7	2	19	5	2	14	4	2	16	11
1811	4	15	3	2	2	3	1	7	7	2	8	4	2	9	4	2	13	11
1812	6	6	6	3	6	9	2	4	6	3	18	7	3	14	7	3	16	10
1813	5	9	9	2	18	6	1	18	6	3	11	11	3	16	4	4	1	11
1814	3	14	4	1	17	4	1	5	8	2	4	8	2	6	2	2	11	10
1815	3	5	7	1	10	3	1	3	7	1	18	1	1	16	2	1	19	4
1816	3	18	6	1	13	11	1	7	2	2	5	1	1	19	4	1	19	10
1817	4	16	11	2	9	4	1	12	5	2	18	3	2	11	7	2	13	4
1818	4	6	3	2	13	10	1	12	5	2	15	4	3	3	7	3	1	9
1819	3	14	6	2	5	9	1	8	2	2	9	6	2	14	1	2	16	1
1820	3	7	10	1	13	10	1	4	2	2	2	0	2	3	3	2	5	10
1821	2	16	1	1	6	0	0	19	6	1	12	0	1	10	11	1	12	8
1822	2	4	7	1	1	10	0	18	1	1	0	10	1	4	5	1	6	4
1823	2	13	4	1	11	6	1	2	11	1	11	10	1	13	1	1	14	11
1824	3	3	11	1	16	4	1	4	10	2	1	5	2	0	0	2	0	7
1825	3	8	6	2	0	0	1	5	8	2	2	3	2	2	9	2	5	4
1826	2	18	8	1	14	4	1	6	8	2	1	1	2	4	3	2	7	7
1827	2	18	6	1	17	7	1	8	2	2	0	2	2	9	0	2	9	0
1828	3	0	5	1	12	10	1	2	6	1	14	2	1	18	4	2	0	6
1829	3	6	3	1	12	6	1	2	9	1	14	10	1	16	8	1	16	8
1830	3	4	3	1	12	7	1	4	5	1	15	10	1	16	1	1	19	2
1831	3	6	4	1	18	0	1	5	4	2	0	0	1	19	10	2	1	11
1832	2	18	8	1	13	1	1	0	5	1	14	7	1	15	4	1	17	0
1833	2	12	11	1	7	6	0	18	5	1	12	11	1	13	2	1	16	5
1834	2	6	2	1	9	0	1	0	11	1	12	9	1	15	3	1	19	4
1835	1	19	4	1	9	11	1	2	0	1	10	4	1	16	11	1	16	6
1836	2	8	6	1	12	10	1	3	1	1	13	4	1	19	1	1	18	4
1837	2	15	10	1	10	4	1	3	1	1	14	9	1	18	7	1	17	6
1838	3	4	7	1	11	5	1	2	5	1	15	1	1	16	8	1	17	2
1839	3	10	8	1	19	6	1	5	11	2	2	0	2	1	3	2	1	2
1840	3	6	4	1	16	5	1	5	8	1	17	0	2	3	5	2	2	5
1841	3	4	4	1	12	10	1	2	5	1	16	9	1	19	10	2	0	4

N. B. — The Imperial bushel contains 2218·192 cubic inches, the Winchester bushel 2150·42 do., the former being about one thirty-secondth part larger than the latter. — (See BUSHEL, and WEIGHTS AND MEASURES.)

III. Account of the Average Prices of British Corn, per Imperial Quarter, from the 15th of July 1828, to the 29th April 1842, being the whole Period during which the act 9 Geo. 4. cap. 60. was in operation. (*Parl. Paper*, No. 511. Sess. 1842.)

Wheat.	Barley	Oats.	Rye.
59s. 4d.	32s. 7d.	22s. 8d.	35s. 5d.

IV. — Current Prices of Grains, Seeds, &c. per Imperial Quarter. London, 23d of August, 1842.

British.	Per Quarter.		Foreign.	Free Per Qr.		In Bond Per Qr.	
	s.	d.		s.	d.	s.	d.
Wheat, Essex, Kent, and Suffolk, old red	45	to 48	Wheat, Dantzic and Königsberg,				
do. do. white	48	— 52	finest high mixed	50	to 56	42	to 48
do. do. new red	54	— 56	do. good mixed	48	— 50	40	— 42
do. do. white	56	— 60	do. red mixed	45	— 48	37	— 40
Norfolk and Lincolnshire, old	40	— 48	Stettin	48	— 50	40	— 42
Northumberland, Berwick, and Scot., do.	40	— 46	Danish	38	— 43	30	— 35
Galway and Limerick, white and red			Hamburg and Pomeranian	40	— 45	32	— 37
Cork and Youghal do.	36	— 40	Zealand and Brabant	44	— 46	36	— 38
Dublin, Waterford, and Clonmel, do.			Odesa, soft	38	— 42	30	— 34
Rye, new	33	— 36	Riga, Petersburg, and Liebau, soft	38	— 42		
Barley, Kent, Essex, Norfolk, and Suffolk, new	31	— 32	Archangel	36	— 38	28	— 30
Lincolnshire, and Yorkshire	28	— 30	Tuscan, red	44	— 46	36	— 38
stained and grinding do.	26	— 27	Canada	46	— 50	38	— 42
Scotch	24	— 27	Spanish, soft	50	— 52	42	— 44
Malt, Essex, Norfolk, and Suffolk	42	— 48	Buck or brank	31	— 36	22	— 27
Oats, Norfolk, Cambridgeshire, Lincolshire, and Yorkshire	17	— 22	Indian corn	28	— 34	18	— 20
do. do.	21	— 24	Rye, Baltic, dried	26	— 28	19	— 20
Northumberland, Berwick, and do.	22	— 25	do. undried				
Scotch	21	— 24	Barley, Hamburg, Dantzic, Königsberg, and Riga, malting	22	— 26	15	— 18
Devonshire, and West Country feed, or black	16	— 18	do. grinding				
Dundalk, Newry, and Belfast, potato, 21s. to 22s. 6d.	16	— 20	Danish do.	21	— 23	14	— 16
Limerick, Sligo, and Westport, feed	11	— 16	Oats, Dutch brew and thick	25	— 26	17	— 20
do. do. potato	18	— 20	Danish	18	— 22	12	— 18
Cork, Waterford, Dublin, } black	14	— 17	Friesland brew and thick	22	— 24	15	— 19
Youghal and Clonmel } white			Russian	19	— 20	12	— 14
Galway	9	— 11	Beans, tick	23	— 26	15	— 18
Beans, tick, new	27	— 32	do. small	30	— 32	22	— 24
do. old	36	— 38	Mediterranean	28	— 30	20	— 26
harrow and small, new	29	— 35	Peas, white, boiling	32	— 34	24	— 26
do. old	35	— 38	grey or hog	26	— 28	18	— 20
Peas, boiling	32	— 36	Tares (duty 10s.)	24	— 30	16	— 18
hog, grey, and maple	28	— 32	Flour, Dantzic, per barrel	25	— 27	22	— 24
Tares	36	— 44	American, sour, do.	36	— 37	20	— 24
Flour, English, per sack of 280 lbs.	45	— 50	do. sweet, do.	28	— 30	24	— 26
do. fine do.	52	— 44					
Scotch and North Country	40	— 44	Linseed, Russian, crushing (duty 1s. per quarter), per quarter			2	2 to 2 6
Irish	38	— 40	do. sowing, per barrel				
Linseed, crushing, per quarter	43	— 45	Mediterranean, per quarter			2	6 — 2 8
sowing, do.	46	— 50	Rapeseed (duty 1s. per qr.), crushing, new, per last			25	0 — 30 0
cake, per 1,000 of 3 lbs. each, 7l. to 7l. 10s.			Linseed cake (duty 2d. per cwt.), per ton			6	0 — 8 0
Cloverseed, old English white, per cwt.	50	— 66	Rape cake (duty 2d. per cwt.) do.			5	5 — 6 0
do. red do.	50	— 70	Cloverseed, red (duty 20s. per cwt.), per cwt.			2	4 — 3 10
foreign white do.	48	— 52	white (duty 20s. per cwt.), do.			2	10 — 2 18
do. red do.	50	— 70					
Rapeseed, crushing, new per last, 25l. to 28l. cake, per ton, 5l. to 5l. 5s.							

V. — Account of the Quantity of Wheat and Wheat Flour exported, and of Foreign Wheat and Wheat Flour imported, in the following Years (Winchester Measure).

Years.	Wheat and Flour exported.	Foreign Wheat and Flour imported.	Years.	Wheat and Flour exported.	Foreign Wheat and Flour imported.	Years.	Wheat and Flour exported.	Foreign Wheat and Flour imported.
England.	Qrs.	Qrs.	England.	Qrs.	Qrs.	Gt. Britain.	Qrs.	Qrs.
1697	14,699	400	1732	202,058		1766	164,939	11,020
1698	6,857	845	1733	427,199	7	1767	5,071	497,905
1699	557	486	1734	498,196	6	1768	7,433	349,268
1700	49,056	5	1735	153,343	9	1769	49,892	4,378
1701	98,324	1	1736	118,170	16	1770	75,449	34
1702	90,230		1737	461,602	32	1771	10,089	2,510
1703	166,615	50	1738	580,596	2	1772	6,959	25,474
1704	90,313	2	1739	279,542	5,423	1773	7,637	56,857
1705	96,185		1740	54,390	7,568	1774	15,928	289,149
1706	188,332	77	1741	45,417	40	1775	91,037	560,988
1707	74,155		1742	293,260	1	1776	210,664	20,578
1708	83,406	86	1743	371,431	2	1777	87,686	233,323
1709	169,680	1,552	1744	231,984	2	1778	141,070	106,394
1710	13,924	400	1745	324,839	6	1779	222,261	5,039
1711	76,949		1746	130,646		1780	224,059	3,915
1712	145,191		1747	266,907		1781	103,021	159,866
1713	176,227		1748	543,387	385	1782	145,152	80,695
1714	174,821	16	1749	629,049	382	1783	51,943	584,183
1715	166,490		1750	947,602	279	1784	89,288	216,947
1716	74,926		1751	661,416	3	1785	132,685	110,863
1717	22,954		1752	429,279	279	1786	205,466	51,463
1718	71,800		1753	299,609		1787	120,536	59,339
1719	127,762	20	1754	356,270	201	1788	82,971	148,710
1720	83,084		Gr. Britain.			1789	140,014	112,656
1721	81,633		1755	237,466		1790	30,892	222,557
1722	178,880		1756	102,752	5	1791	70,626	469,056
1723	157,720		1757	11,545	141,562	1792	300,278	622,417
1724	245,865	148	1758	9,234	20,353	1793	76,629	490,398
1725	204,413	12	1759	227,641	162	1794	155,048	327,902
1726	142,183		1760	393,614	3	1795	18,839	313,793
1727	30,315		1761	441,956		1796	24,679	879,200
1728	3,817	74,574	1762	295,385	56	1797	54,525	461,767
1729	18,993	40,315	1763	429,538	72	1798	59,782	396,721
1730	93,971	76	1764	396,857	1	1799	39,362	463,185
1731	130,025	4	1765	167,126	104,547	1800	22,013	1,264,520

VI. Account of the Quantities of Grain, Flour, Meal, and Malt of Irish Growth, annually imported into Great Britain from Ireland, from 1800 to 1841, both inclusive.

Years.	Wheat and Wheat Flour.	Barley, including Bear or Bigg.	Oats and Oatmeal.	Rye.	Peas.	Beans.	Malt.	Total.
	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>
1800	749	78	2,411	-	-	-	-	3,238
1801	150	-	375	-	-	-	-	525
1802	108,751	7,116	341,151	282	113	1,655	2,303	461,371
1803	61,267	12,879	266,359	753	611	1,653	25	343,547
1804	70,071	2,521	240,022	206	1,078	3,060	-	316,958
1805	84,087	15,656	203,302	235	1,634	2,010	-	306,924
1806	102,276	3,237	357,077	330	1,389	2,361	-	466,760
1807	44,900	23,048	389,649	431	1,390	3,777	-	463,195
1808	43,497	30,586	579,974	573	75	2,065	-	656,770
1809	66,944	16,619	845,783	425	38	2,669	-	932,478
1810	126,348	8,321	492,741	20	216	3,541	-	631,227
1811	147,245	2,713	275,757	21	50	4,081	-	429,867
1812	158,352	43,138	390,629	178	51	5,008	-	597,356
1813	217,154	63,560	691,498	420	77	4,455	-	977,164
1814	225,478	16,779	564,010	4	460	5,731	-	812,462
1815	189,544	27,108	597,537	207	425	6,371	-	821,192
1816	121,631	62,254	683,714	43	239	5,984	-	873,865
1817	55,481	26,766	611,117	-	12	2,275	-	695,651
1818	105,179	25,387	1,069,385	4	10	4,768	-	1,204,733
1819	153,850	20,311	789,613	2	-	3,904	-	967,680
1820	403,407	87,095	916,251	134	439	8,396	-	1,415,722
1821	569,700	82,884	1,162,249	550	2,474	4,959	-	1,822,816
1822	463,004	22,532	569,237	353	728	7,235	-	1,063,089
1823	400,068	19,274	1,102,487	198	586	5,540	-	1,528,153
1824	356,384	44,699	1,225,085	112	756	5,791	1,173	1,634,000
1825	396,018	154,256	1,629,856	220	1,431	11,355	10,826	2,203,962
1826	314,851	64,885	1,303,734	77	1,452	7,190	1,203	1,693,392
1827	405,255	67,791	1,343,267	256	1,282	10,037	572	1,828,460
1828	652,584	84,204	2,075,631	1,424	4,826	7,068	853	2,826,590
1829	519,017	97,140	1,673,628	568	4,435	10,445	2,011	2,307,244
1830	529,717	189,745	1,471,252	414	2,520	19,053	2,820	2,215,521
1831	557,498	123,639	1,655,701	515	4,142	15,029	10,888	2,429,182
1832	790,293	123,689	2,051,867	294	1,915	14,530	8,229	2,990,767
1833	844,211	101,767	1,762,520	166	2,646	19,114	7,017	2,737,441
1834	779,500	217,855	1,769,503	983	2,176	18,775	3,865	2,792,658
1835	661,776	156,242	1,822,767	614	3,447	24,231	10,357	2,679,438
1836	598,757	184,156	2,132,138	483	2,920	17,604	22,214	2,958,272
1837	534,465	187,473	2,274,675	1,036	60	25,630	4,174	3,030,293
1838	542,583	156,467	2,742,807	628	5,232	21,584	5,001	3,474,302
1839	258,331	61,676	1,904,933	2,331	1,484	11,535	2,861	2,243,151
1840	174,439	95,954	2,037,835	122	1,403	14,573	3,456	2,327,782
1841	218,708	75,568	2,539,380	172	855	15,907	4,935	2,855,525

VII. Account of the Quantities of Wheat imported into the U. Kingdom during each of the Twelve Years ending with 1840, exhibiting the Quantity brought from each Country; and exhibiting, also, the Total Imports of Wheat Flour during each of the above Years.

Countries.	1829.	1830.	1831.	1832.	1833.	1834.	1835.	1836.	1837.	1838.	1839.	1840.
	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>
Russia - - -	336,587	235,502	464,901	91,290	18,656	-	-	10,36	11,244	41,339	371,693	268,263
Sweden - - -	16,543	2,937	71	-	357	1	-	-	251	-	392	2
Norway - - -	425	-	-	-	-	-	-	-	-	-	360	-
Denmark - - -	82,910	88,032	55,960	35,548	7,958	11,732	9,758	1,0258	18,240	111,499	196,730	150,351
Prussia - - -	353,906	517,814	298,605	119,320	87,905	29,826	3,236	100,199	315,121	550,826	740,203	800,508
Germany - - -	306,691	364,961	219,773	45,046	49,421	42,770	11,577	51,562	87,665	312,442	409,729	564,555
Holland - - -	144,549	76,711	30,249	-	276	-	3,984	10,741	32,011	116,480	30,612	-
Belgium - - -	-	-	-	-	-	-	111	420	17,396	23,141	7,627	-
France - - -	45,916	15,219	101,075	475	692	-	-	746	53,190	278,182	48,350	-
Portugal, Proper -	-	-	-	-	-	-	2,158	1,593	-	15	26,382	1,396
Azores - - -	-	1,141	46	-	-	-	-	-	-	-	1,561	-
Madeira - - -	-	-	-	-	-	-	-	-	-	-	616	-
Spain, and the Balearic Islands -	145,136	39,493	146,134	1,763	-	1	6	-	1	421	17,741	46,939
Spain, and the Canaries - - -	-	-	1,082	-	41	-	-	-	-	-	-	-
Gibraltar - - -	-	-	-	-	-	-	-	-	-	-	4,573	1
Italy, and the Italian Islands -	75,653	28,612	255,059	2,304	6	1	1	4	4,483	30,264	335,612	149,398
Malta - - -	65	7,268	13,539	-	-	-	-	6,390	11,647	-	16,370	1,544
Ionian Islands -	-	-	249	1,062	-	-	-	-	5,370	-	15,928	1,960
Turkey - - -	-	-	7,383	10	-	-	-	-	257	3,150	45,740	4,802
Egypt - - -	6,931	-	-	-	-	-	-	-	-	800	1,729	2,874
Tripoli, Tunis, Algiers, and Morocco -	-	-	-	-	-	-	-	-	-	-	3,360	3
Cape of Good Hope -	4,803	-	2,178	1,642	-	1,616	1,107	1	-	-	-	-
Mauritius - - -	668	-	-	-	-	-	-	-	-	-	-	-
East India Company's Territories and Ceylon -	49	656	1,368	945	2,696	471	356	-	310	-	2	-
British Settlements in Australia -	-	-	45	25	752	1,766	1	1	-	-	-	2
British North American Colonies -	4,055	58,963	190,796	89,516	79,410	41,907	14,326	-	-	-	27	8,192
United States of America -	577	6,086	42,736	6,286	-	-	1	8	-	555	3,766	73,755
Chili - - -	-	-	140	180	-	-	-	-	-	-	-	91
Peru - - -	-	-	-	-	-	-	-	-	-	-	-	12,235
Isles of Guernsey, Jersey, Alderney and Man (foreign goods) -	19,701	32,079	7,529	-	-	-	-	-	-	20,531	28,256	-
Total - - -	1,544,969	1,475,314	1,836,529	391,417	248,171	133,091	42,628	168,647	455,871	1,241,460	2,634,556	1,993,383
Total of flour and wheatmeal in cwts. - - -	461,895	707,082	1,636,059	194,896	172,877	151,306	84,969	255,831	564,248	456,739	845,016	1,538,838

VIII. Account showing the Quantities of the different Varieties of Foreign and Colonial Grain entered for Consumption in the U. Kingdom in each of the Twelve Years ending with 1841, with the Total Quantities so entered, and the Annual Entries at an Average of the above Period. (Compiled from the *Parl. Paper*, No. 18. sess. 1842.)

Years.	Wheat and Flour.	Barley.	Oats and Oatmeal.	Rye.	Peas.	Beans.	Total entered.
	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>
1830	1,727,847	48,505	904,472	19,189	44,507	18,697	2,763,217
1831	1,506,740	514,610	355,492	56,203	57,977	17,678	2,508,700
1832	376,755	77,988	3,082	60	16,595	7,439	481,919
1833	84,036	1,226	975	1	18,092	6,028	110,358
1834	64,974	11,071	55,620	22	57,702	44,566	233,955
1835	28,554	136,853	176,142	3	25,184	69,824	436,560
1836	30,107	110,021	97,197	18	80,928	87,796	406,067
1837	244,272	47,475	334,024	19,576	87,615	109,076	842,038
1838	1,848,475	8,192	11,072	2,517	11,618	54,240	1,936,114
1839	2,711,723	594,301	862,789	152,182	170,270	123,557	4,615,262
1840	2,401,436	619,801	517,052	1,857	159,457	129,517	3,829,120
1841	2,647,808	222,837	27,918	518	132,857	267,697	3,299,635
Totals -	13,672,727	2,392,880	3,345,835	252,546	862,802	936,155	21,462,945
Average annual entries for consumption	1,139,393 ¹ / ₁₂	199,406 ⁸ / ₁₂	278,819 ⁷ / ₁₂	21,045 ⁶ / ₁₂	71,900 ² / ₁₂	78,012 ¹ / ₁₂	1,788,578 ⁹ / ₁₂

IX. Account of the Total Quantities of Foreign and Colonial Wheat and other Grain and Pulse, entered for Consumption in the U. Kingdom, from the time that the Act 9 Geo. IV. cap. 60. came into operation to the 5th of January, 1842; exhibiting also the Total Amount of Duty paid upon each Species of Corn and Pulse and the Average Rate of Duty during the whole Period.

	Foreign Corn, Meal and Flour.			Corn, Meal and Flour, the Produce of, and imported from, British Possessions out of Europe.		
	Quantities charged with Duty for Home Consumption, under Act 9 G. 4. c. 60. from the passing of the Act (15th July, 1828) to the 5th January, 1842.	Amount of Duty received thereon.	Rates of Duty, taken on the Average of the whole period.	Quantities charged with Duty for Home Consumption, under Act 9 G. 4. c. 60. from the passing of the Act (15th July, 1828) to the 5th January, 1842.	Amount of Duty received thereon.	Rates of Duty, taken on the Average of the whole period.
	<i>Qrs.</i>	<i>£</i>	<i>Per Qr.</i> <i>s. d.</i>	<i>Qrs.</i>	<i>£</i>	<i>Per Qr.</i> <i>s. d.</i>
Wheat - -	13,555,471	3,779,417	5 7	589,012	104,639	3 7
Barley - -	2,826,397	659,559	4 8	839	89	2 1
Oats - -	3,534,627	1,137,940	6 5	9,060	303	0 8
Rye - -	319,842	49,195	3 1			
Peas - -	919,227	266,374	5 10	25,872	1,786	1 5
Beans - -	1,071,369	371,698	6 11	57	1	0 6
Indian corn - -	140,164	26,940	3 10	8,365	456	1 1
Buckwheat - -	40,024	12,357	6 2			
	<i>Cwts.</i>		<i>Per Cwt.</i> <i>s. d.</i>	<i>Cwts.</i>		<i>Per Cwt.</i> <i>s. d.</i>
Wheat, meal and flour - -	4,303,981	428,083	2 0	1,704,528	81,479	0 11
Oatmeal - -	1,422	253	3 7	18,877	932	1 0

IV. FOREIGN CORN TRADE.

Polish Corn Trade.—Dantzic is the port whence we have hitherto always derived the largest portion of our supplies in deficient seasons; and as it is most probable that our principal importations will continue to be drawn from the same source, it becomes peculiarly important to ascertain the cost of wheat in Dantzic, and the expense of its importation into this country.

According to the data collected by Mr. Jacob in his reports on the agriculture and corn trade of the north of Europe, the ordinary price of wheat at Dantzic free on board would amount to about 40s. a quarter, made up as follows:—

Cost of wheat at Warsaw	-	28s. 0d.	per quarter.
Conveyance to the boats, and charges for loading and stowing, and securing it with mats	-	0 6	-
Freight to Dantzic	-	5 0	-
Loss on the passage by pilfering, rain, &c.	-	3 0	-
Expenses at Dantzic in turning, drying, screening, warehousing, and loss of measure	-	2 0	-
Profit or commission, as the case may be, to the merchant in Dantzic	-	1 6	-
Cost at Dantzic, exclusive of shipping charges, which amount to about 10d. a quarter	-	40 0	-

Now, if to this we add 12s. or 13s. a quarter for the expense of importing the wheat into England, including the profit of the importer, it is plain that it could not, supposing Mr. Jacob's estimate of the cost to be nearly accurate, be sold in London, even without any duty for less than 53s. or 54s. a quarter.

It has, no doubt, been alleged that the cost of wheat in Dantzic is overrated in the above estimate; and in seasons when there is little or no demand for corn from abroad, this allegation is certainly well founded. But this estimate is not meant to apply to such years, but to those when there is some considerable foreign demand; and whenever this is the case, it will be found, that though some of the items which go to make up the cost may be erroneous, the result is nearly correct; and that there are

really no good grounds for supposing that corn could, in the seasons in question, be shipped from Dantzig for less than about 40s. a quarter.

Mr. Grade, of Dantzig, furnished the Agricultural Committee of 1831 with the following Table of the average prices of corn in that city, free on board, in decennial periods from 1770 to 1820.

Average Price, from Ten to Ten Years, of the different Species of Corn, free on board, per Quarter, in Sterling Money, at Dantzig.

	Wheat.		Rye.		Barley.		Oats.	
	s.	d.	s.	d.	s.	d.	s.	d.
From 1770 to 1779	-	-	33	9	21	8	16	1
1780 — 1789	-	-	33	10	22	1	17	11
1790 — 1799	-	-	43	8	26	3	19	3
1800 — 1809	-	-	60	0	34	10	25	1
1810 — 1819	-	-	55	4	31	1	26	0
Aggregate Average Price of 49 Years	-	-	45	4	27	2	20	10

It appears from this table that at an average of the 20 years ending with 1819, the price of corn in Dantzig was no less than 57s. 8d. a quarter! This, however, would not be a fair test of the price of wheat in Dantzig under ordinary circumstances, as it was powerfully influenced by the scarcity and high price in this country in 1800 and 1801, and by the extreme high prices that prevailed during the latter years of the war, and the obstructions which it threw in the way of agriculture, and of the conveyance of corn to Dantzig. But the prices of wheat at this great emporium have not latterly been subject to any such disturbing influences. The countries whence Dantzig draws her supplies of corn have enjoyed uninterrupted tranquillity during the last 10 years; and though during some of these years we have made large importations, we have hardly, in a still greater number, brought away a single bushel of corn; so that the average prices of this period may be taken as pretty correctly representing the prices of corn in Dantzig in seasons when the export is rather under a medium.

Account exhibiting the Lowest, the Highest, and the Average Prices of Wheat in Dantzig in Sterling Money, per Imperial Quarter, in each of the eleven Years, from 1831 to 1841, both inclusive, with the Averages for the whole Period.

Years.	Lowest Prices per Quarter.		Highest Prices per Quarter.		Average Prices per Quarter.		Years.	Lowest Prices per Quarter.		Highest Prices per Quarter.		Average Prices per Quarter.	
	s.	d.	s.	d.	s.	d.		s.	d.	s.	d.	s.	d.
1831	41	1	51	6	46	3½	1839	31	9	61	1	46	5
1832	32	5	45	7	38	0	1840	39	0	62	9	50	10½
1833	28	5	32	9	30	7	1841	45	9	57	0	51	4½
1834	25	1	29	11	27	6	Average of 11 Years from 1831 to 1841	30		45		37	
1835	21	0½	26	3½	23	8							
1836	22	3	35	7	28	11							
1837	24	9	34	8½	29	8½							
1838	26	6½	61	9	44	1½							

It appears from this table that the average price of wheat in Dantzig during the 11 years ending with 1841 was 37s. 11d. a quarter; making, with the addition of 10d. a quarter for shipping charges, its average price free on board, 38s. 9d. a quarter. Now, if to this last sum we add 12s. or 13s. for the expense of its importation and delivery to the millers in London, it is plain, judging from the experience of the last 11 years, that the average cost of Dantzig wheat in England, independent of duty, may be estimated, in round numbers, at from 51s. to 52s. a quarter.

It is material, however, to bear in mind that no very large quantity could be shipped at the above prices. They represent only average years; and whenever there is any unusual demand for corn, or when from 150,000 to 300,000 quarters are wanted for this country, the price immediately rises, as seen above, to from 45s. to 50s. a quarter, and upwards.

That the charges on importation into England, warehousing here, and then delivering to the millers, exclusive of duty and profit, would amount to about 10s. a quarter, appears from the following statements*: —

Account of the Ordinary Charges on 100 Quarters of Wheat, shipped from Dantzig on Consignment, and landed under Bond in London. — (*Parl. Paper*, No. 333. Sess. 1827. p. 28.)

	£	s.	d.	£	s.	d.
One hundred quarters, supposed cost at Dantzig, free on board, 30s.	-	-	-	150	0	0
Freight at 5s. per quarter, and 10 per cent.	27	10	0			
Metage ex ship, &c., 6s. 6d. per last	3	5	0			
Lighterage and landing, 9d. per quarter	3	15	0			
Insurance on 180%, including 10 per cent. imaginary profit, at 80s. } per cent.; policy 5s. per cent.	7	14	0			
Granary rent and insurance for one week	0	5	0			
Turning and trimming, about	0	2	0			
Delivering from granary, 3d. per quarter	1	5	0			
Metage, &c. ex granary, 2s. per last	1	0	0			
Commission on sale, 1s. per quarter	5	0	0			
Del credere, 1 per cent. on, suppose, 40s.	2	0	0			
				51	16	0
Total cost to importer if sold in bond				201	16	0
Imaginary profit, 10 per cent.				20	3	6
				221	19	6
Would produce, at 44s. 4d. per quarter,				£221	13	4

N. B. — Loss on remeasuring not considered.

Freight and insurance are taken in this statement at an average, being sometimes higher and sometimes lower.

* The first of the following statements was furnished by Messrs. Richard Birkett and Sons to the Lords' Committee of 1827, on the price of foreign corn. The other statement was obligingly furnished by Mr. Irvine, corn factor, in 1841.

Account of the Ordinary Charges on 100 Quarters of Wheat imported from Dantzic, for Sale on Consignment in London, in May, 1841.

	£ s. d.	£ s. d.
One hundred quarters fine high mixed wheat, weighing about 61 lbs. per bushel, would cost 40s. per quarter	- - -	200 0 0
Sound dues, 6d. per quarter	2 10 0	
Freight, at present, 3s. 3d., but, on an average, supposed 4s. 6d.	22 10 0	
Insurance 12s. 6d. per cent., but, on an average, 20s.	£2 5 0	
Policy, 2s. 6d.	0 7 6	
Metage and dues ex ship, 6s. 8d. per ten quarters	2 12 6	
Lighterage and landing, 9d.	3 6 8	
Granary rent and fire insurance for three weeks, at 5s. per one hundred quarters per week	3 15 0	
Turning and trimming, same period	0 15 0	
Seller's metage ex granary, 2s. per ten quarters	0 4 6	
Delivering from granary, 3d.	1 0 0	
Commission or factorage on sale, 1s. per quarter	1 5 0	
Del credere, 1 per cent. (on 55s.), 275d.	5 0 0	
	2 15 0	
		45 13 8
		245 13 8

According to this statement, the cost of importation would be 9s. 1½d. per quarter; but to this has to be added an allowance for waste, and 2s. 6d. or 3s. a quarter for profit, which would raise the cost to about 12s. 6d. or 13s. a quarter.

We are well convinced that it is not possible successfully to controvert any portion of these statements; and such being the case we are entitled to say that nothing can be more perfectly unfounded than the notions so prevalent in this country as to the extreme cheapness of corn in Dantzic. The truth is, that no considerable quantity of corn can be derived from her without resorting to Galicia and other provinces from 500 to 700 miles inland. The corn is thence conveyed to the city in boats suited to the navigation of the rivers; but, owing to the uncertain supply of water in the latter, the communication is sometimes entirely broken off, and it is always very tedious and expensive. In proof of this, we may mention that, in November, 1838, when wheat sold in Dantzic for 41s. 6d. a quarter, it was selling in Lemberg, the principal corn market of Galicia, for 15s.; the difference, amounting to 26s. 6d., being the measure of the cost and risk of conveyance from Lemberg to Dantzic! It is, in fact, quite nugatory to suppose that any large supplies should be furnished by Dantzic, were the shipping price under 40s. or 45s. But, supposing that we could in ordinary years ship considerable supplies even for 35s., still it is plain it could not be sold in London under a low duty of 5s. or 7s., for less than 53s. or 55s. a quarter.

It is difficult to draw any conclusions on which it would be safe to place much reliance as to the supplies of corn that might be obtained from Dantzic, were our ports constantly open under a reasonable duty. Mr. Jacob gives the following

Account of the Total annual Average Quantity of Wheat and Rye exported from Dantzic, in Periods of 25 Years each, for the 166 Years ending with 1825.

Years.	Wheat. Quarters.	Rye. Quarters.	Total. Quarters.
1651 to 1675	81,775	225,312	307,087
1676 — 1700	124,897	227,482	352,379
1701 — 1725	59,795	170,100	229,895
1726 — 1750	80,624	119,771	200,395
1751 — 1775	141,080	208,140	349,220
1776 — 1800	150,299	103,045	253,344
1801 — 1825	200,330	67,511	267,841

“The average of the whole period,” Mr. Jacob observes, “gives an annual quantity of wheat and rye of 279,794 quarters; and this surplus may be fairly considered as the nearest approach that can be made, with existing materials, to what is the usual excess of the produce of bread corn above the consumption of the inhabitants, when no extraordinary circumstances occur to excite or check cultivation.”—(*Report*, p. 49.)

We incline, however, to think that Mr. Jacob has underrated the capabilities of improvement of the countries traversed by the Vistula, the Bug, &c., and that were our ports open under a fixed duty of 5s. or 7s. a quarter on wheat, and other grain in proportion, we might, supposing our average prices not to fall below 50s. or 55s. a quarter, reckon upon getting from Dantzic an annual supply of from 350,000 to 450,000 quarters. It should, however, be observed, that Mr. Meek, who visited the N. of Europe in the latter part of 1841 and early in 1842, concurs with Mr. Jacob in thinking it improbable that any increase of exportation would take place from Dantzic under any modification of our corn laws. (*Parl. Paper*, No. 7. sess. 1842, p. 31.) But it is difficult to believe that such should be the case. Hitherto, owing to the fluctuating and capricious nature of our demand, it has proved of little advantage to the Polish cultivators; and but little corn has been raised in the expectation of its finding its way to England. But it might be quite another thing were our ports always open. The

supply of our markets might, under such circumstances, be an object of importance to the Polish agriculturists; and if so, there can be little doubt, they would endeavour to extend and improve their tillage, and the means of bringing corn to market. At the same time, however, nothing positive can be stated on the subject, inasmuch as the stimulus given to Polish agriculture by any change in our corn laws would wholly depend on the extent of our demand; and if, as we apprehend would be the case, it should, in ordinary seasons, be much more limited than is commonly supposed, it would have comparatively little influence. We subjoin an

Account exhibiting the Quantities of the different Varieties of Corn and the Quantities of Flour shipped from Dantzic during each of the Seven Years ending with 1840, with the Prices of Wheat in Dantzic during the same Period.

Years.	Wheat.	Rye.	Barley.	Oats.	Flour.	Average Price of Wheat.		
	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>	<i>Barrels.</i>	<i>L.</i>	<i>s.</i>	<i>d.</i>
1834	71,043	24,811	326	1,522	33,863	1	7	6
1835	45,129	13,860	95	2,898	28,392	1	3	8
1836	129,035	70,812	7,317	7,224	58,891	1	8	11
1837	314,601	109,989	2,357	8,085	67,612	1	9	8½
1838	458,440	31,290	2,509	1,206	78,274	2	4	1½
1839	419,055	134,253	65,919	8,379	45,251	2	6	5
1840	496,776	131,880	37,054	2,735	21,809	2	10	10½
Totals	1,934,079	511,895	117,597	31,749	334,092	1	17	10½

Quality of Dantzic Wheat. — The price of wheat at Dantzic is usually about 7s. a quarter above its average price at Hamburgh, and about 2s. above the average of Amsterdam. This difference is entirely owing to the superior quality of the Dantzic wheat. Though small grained, and not so heavy as several other sorts, it is remarkably thin-skinned, and yields the finest flour. Some of the best white, or, as it is technically termed, "high mixed" Dantzic wheat, is superior to the very best English; but the quantity of this sort is but limited, and the average quality of all that is exported from Dantzic is believed to approach very nearly to the average quality of English wheat. Allowing for its superior quality, it will be found that wheat is, speaking generally, always cheaper in Dantzic than in any of the Continental ports nearer to London. There are but few seasons, indeed, in which Dantzic wheat is not largely imported into Amsterdam; and it frequently, also, finds its way into Hamburgh. But it is quite impossible that such should be the case, unless, taking quality and other modifying circumstances into account, it were really cheaper than the native and other wheats met with in these markets. When there is any considerable importation into England, it is of every-day occurrence for merchants to order Dantzic wheat in preference to that of Holstein, or of the Lower Elbe, though the latter might frequently be put into warehouse here for 20s. a quarter less than the former! It is, therefore, quite indispensable, in attempting to draw any inferences as to the comparative prices of corn in different countries, to make the requisite allowances for differences of quality. Unless this be done, whatever conclusions may be come to can hardly fail of being false and misleading; and when they happen to be right, they can only be so through the merest accident.

Dantzic being by far the greatest port for the exportation of corn in the north of Europe, its price may be assumed as the general measure of the price in other shipping ports. At all events, it is certain that when Dantzic is exporting, wheat cannot be shipped, taking quality into account, at a cheaper rate from any other place. The importer invariably resorts to what he believes to be, all things considered, the cheapest market; and it is a contradiction and an absurdity to suppose that he should burden himself with a comparatively high freight, and other charges for wheat in Dantzic, provided he could buy an equally good article in so convenient a port as Hamburgh at the same or a lower price.

If, therefore, we are right in estimating the lowest price at which wheat could be imported from Dantzic under a duty of 5s. or 7s., at from 53s. to 55s., we may be assured that this is the lowest importation price. The greater cheapness of the imports from other places is apparent only; and is uniformly counterbalanced by a corresponding inferiority of quality. — (For further details as to the Polish corn trade, see DANTZIC, KÖNIGSBERG, &c.)

Russian Corn Trade. — Russia exports large quantities of wheat, rye, oats, and meal. The wheat is of various qualities; but the greater portion of it is small-grained, coarse, brown, and very badly dressed. The hard, or Kubanka, is the best; it keeps well, and is in considerable demand for mixing with other wheats that are old or stale. Russian oats are very thin; but, being dried in the straw, they weigh better than could be expected from their appearance, and are reckoned wholesome food. Our imports from Russia in 1839 were unusually large, she having supplied us with no fewer than

371,693 quarters wheat, 316,823 do. oats, and 14,000 do. rye. Generally, however, our imports do not exceed a fifth part of this quantity.—(The reader will find notices of the Russian corn trade under the articles ARCHANGEL, PETERSBURGH, and RIGA. For an account of the corn trade by the Black Sea, see *post*, and the article ODESSA.)

Danish Corn Trade.—The export of wheat from Denmark Proper, that is, from Jutland and the islands, is but inconsiderable. There is, however, a pretty large exportation of wheat and other grain, as well as of butter, cheese, beef, &c., from Sleswick and Holstein. As already stated, the quality of the wheat is inferior; for, though it looks plump, it is coarse and damp. The chief shipping port for Danish corn is Kiel; but, owing to the superior facilities enjoyed by Hamburg, the greater portion of it is consigned to that city. In 1839 we imported from Denmark 196,730 quarters wheat, 210,134 do. barley, 46,235 do. oats, and 16,460 do. rye.—(For an account of the exports of raw produce from Denmark, see COPENHAGEN.)

Corn Trade of the Elbe, &c.—Next to Dantzic, Hamburg is, perhaps, the greatest corn market in the north of Europe, being a dépôt for large quantities of Baltic corn, and for the produce of the extensive countries traversed by the Elbe. The exports of wheat from Hamburg amounted, as seen below, at an average of the 11 years ending with 1841, to 210,871 quarters a year. The price of wheat, as already stated, is frequently less in Hamburg than in Dantzic; but this lowness of price is altogether ascribable to the inferiority of the Holstein and Hanover wheats, which are generally met with in great abundance in Hamburg. Wheat from the Upper Elbe is of a better quality. Bohemian wheat is occasionally forwarded by the river to Hamburg; but the charges attending its conveyance from Prague amount to full 15s. a quarter, and prevent its being sent down, except when the price is comparatively high. In 1841, the shipments of wheat from Hamburg amounted to 507,400 quarters, of which 460,900 were for England. Perhaps we might be able, did our prices average about 55s., to import in ordinary years from 350,000 to 450,000 quarters of wheat from Denmark and the countries intersected by the Weser and the Elbe.

Account of the Exports of the various Descriptions of Corn from Hamburg during each of the Eleven Years ending with 1841.

Years.	Wheat.	Rye.	Barley.	Oats.	Peas.	Beans.	Malt.	Buck Wheat.	Rape Seed.	Tares.
	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>	<i>Qrs.</i>
1831	220,697	73,323	80,660	6,426	759	154	202	23	871	153
1832	159,082	32,418	9,213	14,605	75	53	136	37	1,294	72
1833	95,447	29,318	9,100	3,662	671	258	109	284	1,002	85
1834	68,113	21,376	7,530	5,528	994	603	154	21	268	173
1835	40,631	19,508	8,394	5,812	198	315	91	23	1,242	304
1836	101,180	26,537	34,932	8,076	1,097	185	121	179	2,532	142
1837	110,178	37,730	21,510	6,085	616	556	69	26	1,618	130
1838	276,901	31,853	8,679	4,697	622	91	151	17	2,165	91
1839	379,401	43,236	32,816	8,110	968	445	118	133	618	147
1840	389,500	34,875	35,146	19,257	1,596	267	189	127	411	475
1841	507,400	61,600	45,400	5,600	12,700	1,900			13,400	13,000
Average Exports of Wheat for the above 11 Years, 210,871 ¹⁰ / ₁₁ quarters.										

N. B. The Hamburg last is equal to about 11·2 imperial quarters.

Amsterdam is an important dépôt for foreign corn, every variety of which may be found there. Only a small part of its consumption is supplied by corn of native growth; so that the prices in it are for the most part dependent on those at which corn can be brought from Dantzic, Kiel, Hamburg, and other shipping ports. During 1840, they fluctuated from 35s. to 58s. a quarter. The corn trade of Holland was formerly conducted under a fixed duty; but in 1836 a law was enacted which imposes duties on exportation and importation which vary with the price. We subjoin

A Statement of the existing Duties on the Importation, Exportation, and Transit of Wheat in Holland.

When the Average Price is			The Import Duty is		The Export is		The Transit duty is	
	<i>Per Last</i>	<i>Per Quarter.</i>	<i>Per Last.</i>	<i>Per Qr.</i>	<i>Per Last.</i>	<i>Per Qr.</i>	<i>Per Last.</i>	<i>Per Qr.</i>
Above 270 fl. or 42s. 10d.	—	—	7·50 fl. or 1s. 2½d.	—	15 fl. or 2s. 4½d.	—	3 fl. or 5½d.	—
From 270 fl. and above 240 fl. — 42s. 10d. to 38s. 1d.	—	—	15 fl. — 2s. 4½d.	—	Free.	—	3 fl. — 5½d.	—
240 fl. — 210 fl. — 38s. 1d. to 35s. 4d.	—	—	30 fl. — 4s. 9d.	—	—	—	3 fl. — 5½d.	—
210 fl. — 180 fl. — 35s. 4d. — 28s. 7d.	—	—	45 fl. — 7s. 1½d.	—	—	—	3 fl. — 5½d.	—
180 fl. — 165 fl. — 28s. 7d. — 26s. 2d.	—	—	60 fl. — 9s. 6d.	—	—	—	3 fl. — 5½d.	—
165 fl. — 150 fl. — 26s. 2d. — 25s. 9d.	—	—	75 fl. — 11s. 10½d.	—	—	—	3 fl. — 5½d.	—
150 fl. lower	—	—	90 fl. — 14s. 3d.	—	—	—	3 fl. — 5½d.	—

Rotterdam is a very advantageous port for warehousing foreign corn, being conveniently situated, and the warehouse rent low, not exceeding 2d. or 2½d. per quarter per month.

French Corn Trade.—It appears, from the accounts given by the Marquis Garnier in the last edition of his translation of the *Wealth of Nations*, that the price of the hectolitre of wheat in the market of Paris amounted, at an average of the 19 years ending with 1819, to 20 fr. 53 cents; equal to 30 fr. 80 cents the septier; or, taking the exchange at 25 fr., to 45s. 6d. the quarter. Chaptal, in his valuable work, *Sur l'In-*

dustrie Française (tom. i. p. 226.), published in 1819, estimates the ordinary average price of wheat throughout France at 18 fr. the hectolitre, or 42s. 10d. the quarter. In 1840, however, the price of wheat in Paris in June varied from 63s. to 64s. 6d., falling to about 45s. after harvest. The various expenses attending the importation of a quarter of French wheat into London and its delivery to the millers may be taken, at a medium, at about 8s. a quarter. France, however, has but rarely any surplus produce to dispose of; so that it would be impossible for us to import any considerable quantity of French corn without occasioning a great advance of price; and in point of fact, our imports from France have been generally inconsiderable, except in years when our prices were much above an average.

The mean of the different estimates framed by Vauban, Quesnay, Expilly, Lavoisier, and Arthur Young, gives 61,519,672 septiers, or 32,810,000 quarters, as the total average growth of the different kinds of grain in France. — (*Peuchet, Statistique Élémentaire*, p. 290.) We, however, took occasion formerly to observe (*Supp. to Encyc. Brit. art. Corn Laws*) that there could not be a doubt that this estimate was a great deal too low; and the more careful investigations of late French statisticians fully confirm this remark. The annual produce of the harvests of France is at present (1842) estimated from returns obtained under official authority, at 69,558,000 hectolitres of wheat, and 112,958,000 do. of other sorts of grain; making in all 182,517,000 hectolitres, or 62,740,000 Imp. quarters. Of this quantity it is supposed that about 16 per cent. is consumed as seed, 19 per cent. in the feeding of different species of animals, and 2 per cent. in distilleries and breweries.

The reader will not fail to observe that, according to this statement, the consumption of corn in France, which has a population of about 34,000,000, is not more than equal to that of the U. Kingdom, the population of which may, at present (1842) be taken at 27,000,000. And we have no doubt that such is the fact; for, though the consumption of corn in France materially exceeds its proportional consumption in Ireland, it is very far below the proportional consumption of Great Britain. The corn expended in this country in the keep of horses and in distilleries, would of itself suffice to feed a third part of the people of France.

The foreign corn trade of France was regulated till within these few years by a law which forbade exportation, except when the home prices were below certain limits; and which restrained and absolutely forbade importation except when they were above certain other limits. The prices regulating importation and exportation differed in the different districts into which the kingdom was divided. Latterly, however, importation has been at all times allowed under graduated duties, which, however, like those of this country, become prohibitory when the prices sink to a certain level. The frontier departments are divided into four separate districts, the prices in each district governing the duties on importation into it, so that it sometimes happens that corn warehoused in a particular port, where it is not admissible except under a high duty, has been carried to another port in another district, and admitted at a low duty. An official announcement is issued on the last day of each month, of what the duties are to be in each district during the succeeding month.

Spanish Corn Trade. — The exportation of corn from Spain was formerly prohibited under the severest penalties. But in 1820, grain and flour were both allowed to be freely exported; and in 1823, this privilege was extended to all productions (*frutos*), the growth of the soil. There is now, in fact, no obstacle whatever, except the expense of carriage, to the conveyance of corn to the sea-ports, and thence to the foreigner. Owing, however, to the corn-growing provinces being principally situated in the interior, and to the extreme badness of the roads, which renders carriage to the coast both expensive and difficult, the exports are reduced within comparatively narrow limits; the same difficulty of carriage frequently gives rise to very great differences in the prices in markets, in all parts of the country, only a few leagues distant. Were the means of communication improved, and any thing like security given to the husbandman, Spain would, in no long time, become one of the principal exporting countries of Europe. Old Castile, Leon, Estremadura, and that part of Andalusia to the south and east of Seville, are amongst the finest corn countries of Europe, and might be made to yield immense supplies. But owing to the disturbed state of the country, and the want of a market for their produce, they can hardly be said to be at all cultivated. And yet such is their natural fertility, that in good seasons the peasants only reap those fields nearest to the villages!

In 1831 we imported 146,134 quarters of wheat from Spain, principally from Bilbao, Santander, and other northern towns. But from that period down to 1840, when we imported 46,939 quarters, exportation from Spain had almost entirely ceased. (See *BILBAO*.)

Corn Trade of Odessa. — Odessa, on the Black Sea, is the only port in Southern Europe from which any considerable quantity of grain is exported. But the exports from her are not nearly so extensive as is generally supposed, and they cannot be materially increased without a previous increase in the facilities of conveying corn from the interior. At present it is almost wholly brought to the town in carts drawn by oxen; and the supply of corn depends almost as much on the number of cattle that may be employed for this purpose as on the productiveness of the harvests. It appears, from an official statement published in Odessa, that the quantity of corn brought to the town in the undermentioned years has been —

1834	-	-	691,000 chetwerts.*	1838	-	-	1,241,000 chetwerts.
1835	-	-	378,700	1839	-	-	1,150,000
1836	-	-	878,700	1840	-	-	680,000
1837	-	-	950,498				

* A chetwert is about 5·8 bushels.

During the three years, ending with 1840, the average price of the best Odessa wheat, which, however, is inferior to that of England, was 34s. 6d. per quarter on the spot; and owing to the length and tediousness of the voyage from Odessa, and the risk of the grain heating on the passage, the charges attending its importation, including insurance, &c., amount to from 15s. to 16s. a quarter. It is plain, therefore, that the Odessa wheat brought to England during the above three years must, speaking generally, have cost the importer about 50s. a quarter exclusive of profit; and, supposing its price in Odessa to be reduced under a system of free intercourse to 30s. a quarter, still it is plain it could not be sold in London, under a duty of 5s. or 7s. a quarter, for less than from 52s. to 54s. a quarter; that is, for less than the price of Dantzic wheat, which is superior to it by at least 5s. or 6s. a quarter.

Both soft and hard wheat are exported from Odessa; but the former, which is by far the most abundant, is only brought to England. Supposing British wheat to sell at about 60s., Odessa wheat, in good order, would not be worth more than 52s. in the London market; but it is a curious fact, that in the Mediterranean the estimation in which they are held is quite the reverse; at Malta, Marseilles, Leghorn, &c., Odessa wheat fetches a decidedly higher price than British wheat.

The hard wheat brought from the Black Sea comes principally from Taganrog. It is a very fine species of grain, being full 10 per cent. heavier than British wheat, with not more than half the bran. It is used in Italy for making macaroni and vermicelli, and things of that sort; very little of it has found its way to England.

The voyage from Odessa to Britain is of uncertain duration, but generally very long. It is essential to the importation of the wheat in a good condition, that it should be made during the winter months. When the voyage is made in summer, unless the wheat be very superior, and be shipped in exceedingly good order, it is almost sure to heat; and has sometimes, indeed, been injured to such a degree as to require to be dug from the hold with pickaxes. Unless, therefore, means be devised for lessening the risk of damage during the voyage, there is little reason to think that Odessa wheat will ever be largely imported into Britain. — (See the evidence of J. H. Lander, Esq. and J. Schneider, Esq. before the Lords' Committee of 1827, on the price of foreign corn.)

We subjoin a statement of the probable cost of importing 2,000 chetwerts, or 1,453 quarters of wheat from Odessa to London.

<i>Charges in London.</i>		£ s. d.	£ s. d.	£ s. d.
Policy duty on 1,200l. at $\frac{1}{2}$ per cent.	-	3 0 0		
Insurance on 1,150l. at 2l. 2s. per cent.	-	24 3 0		
Commission do. $\frac{1}{2}$	-	-	27 3 0	
Freight on 1,453 quarters wheat, at 12s. per quarter	-	871 10 0	5 15 0	
Primage, 10 per cent.	-	87 3 7		
Gratification	-	10 10 0		
Charter-party, 17; custom-house entries, 10s.	-	-	969 9 7	
Metage on ship, at 4s. 3 $\frac{1}{2}$ d. per last	-	-	1 10 0	
Lastage	-	-	31 3 7	
Lighterage of 1,453 quarters at 4d.	-	-	1 4 2	
Landing, wharfage, housing, and delivering, at 9d.	-	-	24 4 4	
Rent 4 weeks, at 5s. per 100 quarters per week	-	-	54 9 8	
Metage, &c. ex granary	-	-	14 10 7	
			7 5 0	
			£1,136 15 0	
			Or per quarter	0 15 8
And in addition to the above, the charge for probable damage on the voyage may be estimated at 2s. a quarter.				
And the factorage in London at 1s. per quarter.				

American Corn Trade. — The prices of wheat at New York and Philadelphia may be taken, at an average, at from 40s. to 43s. a quarter; and as the cost of importing a quarter of wheat from the United States into England amounts to from 13s. to 14s., it is seen that no considerable supply could be obtained from that quarter, were our prices under 53s. or 56s. It ought also to be remarked, that prices in America are usually higher than in the Baltic; so that but little can be brought from the former, except when the demand is sufficient previously to take off the cheaper wheats of the northern ports.

The exports of wheat from the United States are, however, comparatively trifling; it being in the shape of flour that almost all their exports of corn are made. The shipments of this important article from Baltimore, Philadelphia, New York, New Orleans, and other ports, have occasionally been very large, though latterly they have been rather decreasing, and in some late years there was, in fact, a considerable exportation of corn from England, the Hanse towns, &c., for the United States. In proof of this it may be mentioned, that in the year ending the 30th of September, 1837, 3,921,259 bushels of foreign wheat were imported into the U. States, of which 792,675 bushels were from England. The British West Indies, Cuba, Mexico, Brazil, England, and France, are the principal markets to which American flour is sent. All sorts of flour, whether made of wheat, rye, Indian corn, &c., exported from the United States, must previously be submitted to the inspection of officers appointed for that purpose. The law further directs, that the barrels, in which it is shipped, shall be of certain dimensions, and that each barrel shall contain 196 lbs. of flour, and each half barrel 98 lbs. The inspector, having ascertained that the barrels correspond with the regulations as to size, weight, &c., decides as to the quality of the flour: the first, or best sort, being branded *Superfine*; the second, *Fine*; the third, *Fine Middlings*; and the fourth, or lowest quality, *Middlings*. Such barrels as are not merchantable are marked *Bad*; and their exportation, as well as the exportation of those deficient in weight, is prohibited. Rye flour is divided into 2 sorts, being either branded *Superfine Rye Flour*, or *Fine Rye Flour*. Maize flour is branded *Indian Meal*; flour made from buck-wheat is branded *B. Meal*. Indian meal may be exported in hhds. of 800 lbs. Flour for home consumption is not subjected to inspection. The inspection must take place at the time and place of exportation, under a penalty of 5 dollars per barrel. Persons altering or counterfeiting marks or brands forfeit 100 dollars; and persons putting fresh flour into barrels already marked or branded, or offering adulterated wheaten flour for sale, forfeit in either case 5 dollars for each barrel.

The fees of branding were reduced in 1832. They amount, in New York, to 3 cents for each hogshead, and 1 cent for each barrel and half barrel of full weight. A fine of 30 cents is levied on every barrel or half barrel below the standard weight, exclusive of 20 cents for every pound that it is deficient.

The act 5 Vict. sess. ii. c. 14. enacts, that every barrel of wheaten flour imported shall be deemed equivalent to 38 $\frac{1}{2}$ gallons of wheat, and shall be charged with a corresponding

duty (*antè*, p. 421.). Hence, when the price of British wheat per quarter is between 52s. and 53s., the duty on the barrel of flour is 10s. 9 $\frac{3}{4}$ d.; when wheat is between 60s. and 61s., the duty on flour is 7s. 2d.; and when wheat is between 69s. and 70s., the duty on flour is 3s. 3d. We subjoin

An Account of the Exports of Wheat and Wheat-flour from the United States in each year, from 1810 to 1840, both inclusive, with the Prices of Wheat per Barrel in Philadelphia, and the Annual Shipments of Flour for England.

Years.	Bushels of Wheat exported.	Barrels of Flour exported.	Average Price of Flour per Barrel each year in Philadelphia.	Average Price of Flour per Barrel each year in British Currency.	Quantity of Flour shipped to England.	Exports of Flour from Canada.	Years.	Bushels of Wheat exported.	Barrels of Flour exported.	Average Price of Flour per Barrel each year in Philadelphia.	Average Price of Flour per Barrel each year in British Currency.	Quantity of Flour shipped to England.	Exports of Flour from Canada.
			Dolls.	L. s. d.	Barrels.	Barrels.				Dolls.	L. s. d.	Barrels.	Barrels.
1810	325,924	798,431	9 37	2 0 7	92,136	12,519	1826	45,166	857,820	4 65	1 0 1	18,555	33,640
1811	216,833	1,445,012	9 95	2 3 1	38,183	10,340	1827	22,182	868,496	5 23	1 2 7	53,129	54,023
1812	55,832	1,445,492	9 83	2 2 7	28,429	37,625	1828	8,906	860,809	5 60	1 4 3	23,258	35,720
1813	288,535	1,260,942	8 92	1 18 7	-	517	1829	4,007	837,585	6 33	1 7 5	21,176	11,783
1814	-	195,274	8 60	1 17 5	-	1,217	1830	45,289	1,227,454	4 85	1 0 11	326,182	71,749
1815	17,634	863,739	8 71	1 17 8	104,885	1,920	1831	408,910	1,806,529	5 67	1 4 6	879,450	-
1816	62,321	729,053	9 78	2 2 4	5,572	1,135	1832	88,304	864,919	5 72	1 4 9	95,958	31,419
1817	96,407	1,479,198	11 69	2 11 5	706,601	38,017	1833	32,421	955,768	5 63	1 4 4	22,207	51,435
1818	196,808	1,157,697	9 96	2 3 1	389,550	30,545	1834	36,948	855,352	5 17	1 2 4	19,687	26,812
1819	82,065	750,660	7 11	1 10 9	51,847	12,085	1835	47,762	779,596	5 88	1 5 5	5,376	16,976
1820	22,137	1,177,056	4 72	1 0 5	171,772	45,569	1836	2,062	505,400	7 99	1 14 7	161	-
1821	25,821	1,056,119	4 78	1 0 8	94,541	22,635	1837	17,303	318,719	9 37	2 0 7	-	-
1822	4,418	827,865	6 58	1 8 4	12,096	47,247	1838	6,291	448,161	7 79	1 13 9	8,295	-
1823	4,272	756,702	6 82	1 9 0	4,252	46,250	1839	96,325	923,151	-	-	167,582	-
1824	20,373	996,792	5 62	1 4 4	70,873	41,901	1840	1,720,860	1,807,501	-	-	620,919	-
1825	17,990	813,906	5 10	1 2 1	27,272	40,003							

Mr. Reuss (p. 120.) gives the following *pro forma* account of the expenses attending the importation of a cargo of 5,000 bushels of wheat from New York, supposing it to cost 1 dol. 12 cents a bushel, which, however, is below its average price.

	Dollars.	L. s. d.	L. s. d.
5,000 bushels, at 1 dol. 12 cents per bushel	5,600 00	117 7 1	1,260 1 8
Winnowing, measuring, and delivery on board	150 00	2 12 0	-
Brokerage, $\frac{1}{2}$ per cent.	28 00	19 10 0	-
Insurance, 6,000 dols. at $\frac{1}{2}$ per cent.	90 00	2 2 0	-
	268 00	0 10 6	-
	5,868 00	10 8 0	-
Commission, 5 per cent.	295 40	1 16 8	-
	6,161 40	1 7 0	-
		26 0 0	-
Exchange, 110 per cent.	1,260 1 8	4 3 1	63 0 11
Freight, 125 tons at 15s. per ton	93 15 0	244 4 2	-
Primage, 5 per cent.	4 13 9	1,504 5 10	-
Entry, officer's fees, and city dues	98 8 9	-	-
Metage from the ship at 2s. 8d. per last of 10 qrs.	6 18 4	-	-
	117 7 1	-	-
Brought forward	-	117 7 1	1,260 1 8
Petty charges, at 1s. per last of 10 qrs.	-	2 12 0	-
Lighterage and portage to granary, 9d. per quarter	-	19 10 0	-
Granary rent and fire insurance, say, 4 weeks at 2s. per 100 qrs. per week	-	2 2 0	-
Turning, at 2s. per 100 quarters	-	0 10 6	-
Metage and portage to the granary, at 4s. per 100 quarters	-	10 8 0	-
Do. do. from the do. at 5s. per qr.	-	1 16 8	-
Postage and stamps	-	1 7 0	-
Factorage, 1s. per quarter	-	26 0 0	-
Commission, $\frac{1}{2}$ per cent.	-	4 3 1	63 0 11
Guarantee, 1 -	-	-	-
Interest	1 -	-	-
In London.	-	-	-
103-06 quarters Winchester measure, equal to 100 quarters Imperial	-	-	-
5,000 bushels Winchester measure, equal to 604 quarters Imperial measure, costing 49s. 9d. per quarter in bond	-	-	1,503 14 2

The usual price of wheat in Canada, when there is a demand for the English market, is about 40s. a quarter; but taking it as low as 35s., if we add to this 13s. a quarter as the expenses of carriage and warehousing, it will make its price in Liverpool, when delivered to the consumer, 48s.; and being spring wheat, it is not so valuable, by about 6s. a quarter, as English wheat. The duty on corn imported from a British colony being, when the home price is under 55s., only 5s., it is suspected that a good deal of the flour brought from Canada has been really furnished by the United States. Occasionally too wheat has been sent from Russia to Canada, in the view (as is alleged) of its being re-shipped, under the low duty, to British ports; the saving of duty being supposed sufficient to countervail the cost of a double voyage across the Atlantic! But grain from the colonies is not admitted into England at the low duty, without the exporters subscribing a declaration that it is the produce of such colonies, any wilful inaccuracy in such document being punished by the forfeiture of the corn so imported, and of 100l. of penalty; and in addition to this, the corn, flour, &c. must also be accompanied by a *certificate of origin* subscribed by the collector or comptroller at the port of shipment. It is, therefore, difficult to see how the importers of European corn into Canada are to succeed in getting it shipped for England as colonial corn; and we believe that most of it goes to the West Indies.

We subjoin a statement, compiled by authority, from returns made by the British consuls in 1841, exhibiting the probable amount of corn which they suppose might be furnished by the principal continental ports, in the event of importation being always free in England under a moderate duty, and the probable average price of such corn free on board. There may be and probably are errors in this statement; but, on the whole, its general correctness may be depended on; and it strikingly corroborates the statements already laid before the reader.

	Quantity of Grain of each Kind that could be exported to England, from the Consular Districts, if the Trade in Corn in England were constantly open, at a moderate Duty.				Average Prices, free on Board, per Imperial Quarter.											
	Wheat.	Rye.	Barley.	Oats.	Wheat.			Rye.			Barley.			Oats.		
	Qrs.	Qrs.	Qrs.	Qrs.	s. d. s. d.	s. d. s. d.	s. d. s. d.	s. d. s. d.	s. d. s. d.	s. d. s. d.	s. d. s. d.	s. d. s. d.	s. d. s. d.	s. d. s. d.	s. d. s. d.	s. d. s. d.
Petersburgh*	192,500	122,500	47,000	245,000	39 1	19 4	17 11	12 5	18 0	11 4	10 12 0	12 0	11 0	12 0	12 0	12 0
Riga	Uncert.	Uncert.	Uncert.	Uncert.	49 7	26 4	21 10	18 0	11 4	10 12 0	12 0	11 0	12 0	12 0	12 0	12 0
Liebau*	30,000	170,000	200,000	60,000	43 7	25 9	18 7	11 4	10 12 0	12 0	11 0	12 0	12 0	12 0	12 0	12 0
Odessa	150,000	Uncert.	Uncert.	Uncert.	26 6											
Stockholm	1,000	2,000	10,000	12,000	30 0 to 35 0	22 0 to 24 0	15 0 to 18 0	11 0 to 12 0	12 0	11 0	12 0	12 0	12 0	12 0	12 0	12 0
Dantzic	315,000	105,000	42,000	10,500	40 0	20 0	18 0 to 20 0	14 0 to 18 0	10 0 to 14 0	12 0	11 0	12 0	12 0	12 0	12 0	12 0
Königsberg	65,000	100,000	20,000	40,000	40 0 to 45 0	22 0	20 0	15 0	10 0 to 12 0	12 0	11 0	12 0	12 0	12 0	12 0	12 0
Stettin	250,000	40,000	30,000	20,000	40 0	22 0	20 0	15 0	10 0 to 12 0	12 0	11 0	12 0	12 0	12 0	12 0	12 0
Meinel	5,964	45,759	15,466½	20,024½	35 0	27 0	20 0	15 0	10 0 to 12 0	12 0	11 0	12 0	12 0	12 0	12 0	12 0
Elsinore	175,000		275,000	225,000	30 0 to 36 0	22 0 to 25 0	16 0 to 24 0	12 0 to 15 0	11 0 to 16 0	12 0	11 0	12 0	12 0	12 0	12 0	12 0
Hamburgh*	338,000†	97,000	195,700	158,700	35 0 to 46 0	23 0 to 30 0	20 0 to 25 0	15 0 to 22 0	12 0	11 0	12 0	12 0	12 0	12 0	12 0	12 0
Rotterdam	Uncert.	Uncert.	Uncert.	Uncert.	55 0											
Antwerp	Uncert.	Uncert.	Uncert.	Uncert.	56 5	32 1	28 9	22 1								
Palermo	200,000‡	-	-	-	38 0											
Total	2,222,464	912,259	852,566½	808,714½	-	-	-	-	-	-	-	-	-	-	-	-
General average	-	-	-	-	40s. 6d.	24s. 0½d.	19s. 6½d.	14s. 1½d.								

Inferences from the above Review of Prices. — We may, we think, satisfactorily conclude, from this pretty lengthened review of the state of the foreign corn trade, that in the event of all restrictions on the importation of corn into our markets being abolished, it could not, in ordinary years, be imported for less than 50s. or 52s. a quarter. But taking it so low as 48s., it is plain it could not, in the event of its being charged with a duty of 5s. or 7s., be sold for less than 53s. or 55s.

Now, it appears, from the previous account, No. III., that the average price of wheat in England and Wales, during the whole period (from the 15th of July 1828 to the 28th of April 1842) that the late corn act, the 9 Geo. IV. cap. 60., was in operation, amounted to 59s. 4d. a quarter; and it will be observed that the crops from 1828 to 1831, and from 1837 to 1841, inclusive, were very deficient, and that the importations in those years were extremely large. But without taking this circumstance into account, it is clear, from the previous statements, that the opening of the ports under a fixed duty of 5s. or 7s. could not occasion a reduction of more than 4s., or at the outside of 6s., a quarter in the average prices of the above period.

We feel pretty confident that these statements cannot be successfully controverted; and they show, conclusively, how erroneous it is to suppose that the repeal of the existing corn laws, and the opening of the ports for importation, under a low duty of 5s. or 7s., would cause a ruinous decline in the price of corn, or give any serious check to agriculture. The price of wheat in England, at an average of the ten years ending with 1820, was no less than 86s. 3d. a quarter. Its average price has since, as we have just seen, been reduced to 59s. 4d. a quarter; and yet, notwithstanding this tremendous fall, a most extraordinary improvement has taken place in agriculture since 1820; so much so that we now provide for an additional population of above seven millions, with but a slight increase of importation in unfavourable years, and in favourable years with no importation at all. Under such circumstances can any thing be more childish than to suppose that a fall of 5s. or 6s. a quarter in the average price of corn should have any disastrous, or indeed sensible, influence over agriculture? Improvements of all sorts were never more vigorously prosecuted than in 1836 and 1837, and yet the average price of corn in those years did not exceed 52s. 2d.; that is, it did not exceed its probable future price with open ports, and a fixed duty of only 5s. a quarter!

It is, also, seen from the previous account, No. IX., that at an average of very nearly the whole period during which the late corn law was in operation, the rate of duty on wheat imported amounted to only 5s. 7d. a quarter; and it has now been sufficiently established, that with a fixed duty of this amount, average prices would undergo very little variation. It is plain, therefore, that the system we have ventured to recommend would occasion little or no inconvenience; at the same time, however, it would have the advantage of obviating the injurious fluctuations that grow out of the present system, and of getting rid of the eternal agitation of this question.

At all events the landlords and farmers may dismiss their unreasonable fears and apprehensions. Their prosperity does not depend on restrictive regulations, but is the effect of the fertility of the soil which belongs to them, of the absence of all oppressive feudal privileges, and of the number and wealth of the consumers of their produce. It would, for the reasons already stated, be unjust wholly to deprive them of protection; but we are well convinced that, though it were entirely abolished, their interests would not be seriously compromised; and that in no very lengthened period agriculture would be as flourishing as ever.

* In the answers from Petersburg, Liebau, and Hamburgh, the gross amount that could be exported to Foreign Countries seems to have been given, not the quantity which might be shipped to England.

† The return from Hamburgh includes those from Lübeck, Bremen, Rostock, &c.

‡ This quantity could be exported in years of abundant harvest only.

COTTON (Ger. *Baumwolle*; Du. *Katoen*. *Boomwol*; Da. *Bomuld*; Sw. *Bomull*; Fr. *Coton*; It. *Cotone*, *Bambagia*; Sp. *Algodon*; Port. *Algodão*; Rus. *Chlobochtajaja bumaga*; Pol. *Bawelna*; Lat. *Gossypium*, *Bombax*; Arab. *Kutun*; Sans. *Kapasa*; Hind. *Rūhi*; Malay, *Kapas*), a species of vegetable wool, the produce of the *Gossypium herbaceum*, or cotton shrub, of which there are many varieties. It is found growing naturally in all the tropical regions of Asia, Africa, and America, whence it has been transplanted, and has become an important object of cultivation, in the southern parts of the United States, and to some extent also in Europe.

Cotton is distinguished in commerce by its colour, and the length, strength, and fineness of its fibre. White is usually considered as characteristic of secondary quality. Yellow, or a yellowish tinge, when not the effect of accidental wetting or inclement seasons, is considered as indicating greater fineness.

There are many varieties of raw cotton in the market, their names being principally derived from the places whence they are brought. They are usually classed under the denominations of *long and short stapled*. The best of the first is the *sea-island* cotton, or that brought from the shores of Georgia; but its qualities differ so much, that the price of the finest specimens is often four times as great as that of the inferior. The superior samples of Brazil cotton are reckoned among the long stapled. The *upland* or *bowed* Georgia cotton forms the largest and best portion of the short stapled class. All the cottons of India are short stapled.

The estimation in which the different kinds of cotton wool are held may be learned from their prices at the time in any great market. The inferiority of Bengal and Surat cotton is sometimes ascribed to the defective mode in which it is prepared; but Mr. Horace H. Wilson doubts whether it can be grown in India of a better kind.

The manufacture of cotton has been carried on in Hindostan from the remotest antiquity. Herodotus mentions (lib. iii. c. 106.) that in India there are wild trees that produce a sort of wool superior to that of sheep, and that the natives dress themselves in cloth made of it.—(See, to the same effect, *Arrian Indic.* c. 16. p. 582.) The manufacture obtained no footing worth mentioning in Europe till last century.

1. *Rise and Progress of the British Cotton Manufacture*.—The rapid growth and prodigious magnitude of the cotton manufacture of Great Britain are, beyond all question, the most extraordinary phenomena in the history of industry. Our command of the finest wool naturally attracted our attention to the woollen manufacture, and paved the way for that superiority in it to which we have long since attained: but when we undertook the cotton manufacture, we had comparatively few facilities for its prosecution, and had to struggle with the greatest difficulties. The raw material was produced at an immense distance from our shores; and in Hindostan and China the inhabitants had arrived at such perfection in the arts of spinning and weaving, that the lightness and delicacy of their finest cloths emulated the web of the gossamer, and seemed to set competition at defiance. Such, however, has been the influence of the stupendous discoveries and inventions of Hargraves, Arkwright, Crompton, Cartwright, and others, that we have overcome all these difficulties—that neither the extreme cheapness of labour in Hindostan, nor the excellence to which the natives had attained, has enabled them to withstand the competition of those who buy their cotton; and who, after carrying it 5,000 miles to be manufactured, carry back the goods to them. This is the greatest triumph of mechanical genius: and what perhaps is most extraordinary, our superiority is not the late result of a long series of successive discoveries and inventions; on the contrary, it has been accomplished in a very few years. Little more than half a century has elapsed since the British cotton manufactory was in its infancy; and it *now* forms the principal business carried on in the country,—affording an advantageous field for the accumulation and employment of millions upon millions of capital, and of thousands upon thousands of workmen! The skill and genius by which these astonishing results have been achieved, have been one of the main sources of our power: they have contributed in no common degree to raise the British nation to the high and conspicuous place she now occupies. Nor is it too much to say that it was the wealth and energy derived from the cotton manufacture that bore us triumphantly through the late dreadful contest, at the same time that it gives us strength to sustain burdens that would have crushed our fathers, and could not be supported by any other people.

The precise period when the manufacture was introduced into England is not known; but it is most probable that it was some time in the early part of the 17th century. The first authentic mention is made of it by Lewis Roberts, in his *Treasure of Traffic*, published in 1641, where it is stated, “The town of Manchester, in Lancashire, must be also herein remembered, and worthily for their encouragement commended, who buy the yarne of the Irish in great quantity, and weaving it, returne the same again into Ireland to sell. Neither doth their industry rest here; for they buy cotton wool in London that comes first from Cyprus and Smyrna, and at home worke the same, and perfect it into

fustians, vermillions, dimities, and other such stuffes, and then return it to London, where the same is vented and sold, and not seldom sent into forrain parts, who have means, at far easier termes, to provide themselves of the said first materials." — (Orig. ed. p. 32.) It is true, indeed, that mention is frequently made by previous writers, and in acts of the legislature passed at a much earlier period *, of "Manchester cottons," "cotton velvets," "fustians," &c.; but it is certain that these articles were *wholly composed of wool*, and had most probably been denominated cottons from their having been prepared in imitation of some of the cotton fabries imported from India and Italy.

From the first introduction of the cotton manufacture into Great Britain down to the comparatively late period of 1773, the weft, or transverse threads of the web, only, were of cotton; the warp, or longitudinal threads, consisting wholly of linen yarn, principally imported from Germany and Ireland. In the first stage of the manufacture, the weavers, dispersed in cottages throughout the country, furnished themselves as well as they could with the warp and weft for their webs, and carried them to market when they were finished: but about 1760, a new system was introduced. The Manchester merchants began about that time to send agents into the country, who employed weavers, whom they supplied with foreign or Irish linen yarn for warp, and with raw cotton, which being carded and spun, by means of a common spindle or distaff, in the weaver's own family, was then used for weft. A system of domestic manufacture was thus established; the junior branches of the family being employed in the carding and spinning of the cotton, while its head was employed in weaving, or in converting the linen and cotton yarn into cloth. This system, by relieving the weaver from the necessity of providing himself with linen yarn for warp and raw cotton for weft, and of seeking customers for his cloth when finished, and enabling him to prosecute his employment with greater regularity, was an obvious improvement on the system that had been previously followed; but it is at the same time clear that the impossibility of making any considerable division among the different branches of a manufacture so conducted, or of prosecuting them on a large scale, added to the interruption given to the proper business of the weavers, by the necessity of attending to the cultivation of the patches of ground which they generally occupied, opposed invincible obstacles to its progress, so long as it was conducted in this mode.

It appears from the Custom-house returns, that the total quantity of cotton wool annually imported into Great Britain, at an average of the *five* years ending with 1705, amounted to only 1,170,881 lbs. The accounts of the imports of cotton from 1720 to 1770 have not been preserved; but until the last 2 or 3 years of that period the manufacture increased very slowly, and was of very trifling amount. Dr. Percival, of Manchester, who had the best means of being accurately informed on the subject, states that the entire value of all the cotton goods manufactured in Great Britain, at the accession of George III. in 1760, was estimated to amount to only 200,000*l.* a year, and the number of persons employed was quite inconsiderable: but in 1767, a most ingenious person, James Hargraves, a carpenter at Blackburn in Lancashire, invented the *spinning jenny*. At its first invention, this admirable machine enabled *eight* threads to be spun with the same facility as one; and it was subsequently brought to such perfection, that a little girl was able to work no fewer than from *eighty to one hundred and twenty* spindles.

The jenny was applicable only to the spinning of cotton for weft, being unable to give to the yarn that degree of firmness and hardness which is required in the longitudinal threads or warp: but this deficiency was soon after supplied by the introduction of the *spinning-frame*,—that wonderful piece of machinery which spins a vast number of threads of any degree of fineness and hardness, leaving to man merely to feed the machine with cotton, and to join the threads when they happen to break. It is not difficult to understand the principle on which this machine is constructed, and the mode of its operation. It consists of two pairs of rollers, turned by means of machinery. The lower roller of each pair is furrowed or fluted longitudinally, and the upper one is covered with leather, to make them take a hold of the cotton. If there were only one pair of rollers, it is clear that a carding of cotton passed between them would be drawn forward by the revolution of the rollers, but it would merely undergo a certain degree of compression from their action. No sooner, however, has the carding, or *roving*, as it is technically termed, begun to pass through the first pair of rollers, than it is received by the second pair, which are made to revolve with (as the case may be) 3, 4, or 5 times the velocity of the first pair. By this admirable contrivance, the roving is drawn out into a thread of the desired degree of tenuity; a twist being given to it by the adaptation of the spindle and fly of the common flax-wheel to the machinery.

Such is the principle on which Sir Richard Arkwright constructed his famous spinning frame. It is obvious that it is radically and completely different from the previous

* In an act of 5 & 6 Edw. 6. (1552), entitled, for the true making of WOOLLEN cloth, it is ordered, "That all cottons called *Manchester, Lancashire, and Cheshire cottons*, full wrought for sale, shall be in length," &c. This proves incontestably, that what were then called cottons were made wholly of wool.

methods of spinning, either by the common hand-wheel or distaff, or by the jenny, which is only a modification of the common wheel. Spinning by rollers was an entirely original idea; and it is difficult which to admire most—the profound and fortunate sagacity which led to so great a discovery, or the consummate skill and address by which it was so speedily perfected, and reduced to practice.*

Since the dissolution of Sir Richard Arkwright's patent, in 1785, the progress of discovery and improvement in every department of the manufacture has been most rapid. The *mule-jenny*—so called from its being a compound of the jenny and the spinning frame—invented by Mr. Crompton, and the *power-loom*, invented by the Rev. Mr. Cartwright, are machines that have had the most powerful influence on the manufacture; and in consequence of their introduction, and of innumerable other inventions and improvements, the prices of cotton cloth and yarn have gone on progressively diminishing. But as the demand for cottons has been, owing to their extraordinary cheapness, extended in a still greater degree, the value of the goods produced, and the number of persons employed in the manufacture, are now decidedly greater than at any previous period.

2. *Imports of Cotton Wool. Countries whence it is imported. Prices, Duties, &c.*—The following Tables have been partly taken from official documents, and partly from the accounts of merchants of great experience. We believe they may be relied on as approaching as near to accuracy as it is possible to attain to in such matters.

Account of the Imports and Exports of Cotton Wool to and from Great Britain, from 1781 to 1812, both inclusive.

Years.	Imported.	Exported.	Years.	Imported.	Exported.
	<i>Lbs.</i>	<i>Lbs.</i>		<i>Lbs.</i>	<i>Lbs.</i>
1781	5,198,778	96,788	1797	23,354,371	609,058
1782	11,828,039	421,229	1798	31,880,641	601,139
1783	9,735,663	177,626	1799	43,379,278	844,671
1784	11,482,083	201,845	1800	56,010,732	4,416,610
1785	18,400,384	407,496	1801	56,004,305	1,860,872
1786	19,475,020	323,153	1802	60,345,600	3,730,480
1787	23,250,268	1,073,381	1803	53,812,284	1,561,053
1788	20,467,436	853,146	1804	61,867,329	503,171
1789	32,576,023	297,837	1805	59,682,406	804,243
1790	31,447,605	844,154	1806	58,176,283	651,867
1791	28,706,675	363,442	1807	74,925,306	2,176,943
1792	34,907,497	1,485,465	1808	43,605,982	1,644,867
1793	19,040,929	1,171,566	1809	92,812,282	4,351,105
1794	24,358,567	1,349,950	1810	132,488,935	8,787,109
1795	26,401,340	1,193,737	1811	91,576,535	1,266,867
1796	32,126,357	694,962	1812	63,025,936	1,740,912

Account of the Imports of Cotton Wool into Great Britain, of the Stocks on hand on the 31st of December, of the Annual and Weekly Delivery for Consumption, the Amount of the Crops of Cotton in North America, and the Average Price of Uplands, each Year from 1814 to 1832, both inclusive.—(Furnished by Mr. Cook, of Mincing Lane.)

Years.	Total Imports into Great Britain.	Stock in the Ports, 31st of December.	Total Deliveries for Consumption.	Estimated weekly Consumption.	Amount of Crop in North America.	Average Price of Uplands.
	<i>Lbs.</i>	<i>Lbs.</i>	<i>Lbs.</i>	<i>Lbs.</i>	<i>Lbs.</i>	<i>Per lb.</i>
1814	73,728,000	22,272,000	80,640,000	1,664,000	No correct returns.	28d.
1815	96,200,000	22,360,000	85,800,000	1,612,000		20½d.
1816	97,310,000	22,355,000	88,631,000	1,709,500		18½d.
1817	126,240,000	31,034,000	108,356,000	2,051,400		20d.
1818	173,940,000	85,800,000	111,800,000	2,132,000		15½d.
1819	137,592,000	88,452,000	108,864,000	2,116,800		11½d.
1820	147,576,000	103,458,000	125,646,000	2,322,000		9½d.
1821	126,420,000	106,800,000	126,420,000	2,476,800	110,940,000	8½d.
1822	141,510,000	76,362,000	144,180,000	2,750,100	121,485,000	8½d.
1823	183,700,000	105,875,000	147,125,000	3,025,000	136,125,000	8½d.
1824	147,420,000	64,428,000	174,174,000	3,166,800	152,880,000	8½d.
1825	244,360,000	123,068,000	169,264,000	3,456,000	169,860,000	11½d.
1826	170,520,000	100,548,000	164,640,000	3,410,400	211,680,000	0½d.
1827	264,330,000	134,244,000	211,167,000	3,801,600	285,120,000	6½d.
1828	222,750,000	120,582,000	217,701,000	4,158,000	213,840,000	6½d.
1829	218,324,000	84,966,000	221,676,000	4,263,000	255,780,000	5½d.
1830	259,856,000	95,360,000	242,000,000	4,768,000	292,040,000	6½d.
1831	280,080,000	84,090,000	257,500,000	5,047,700	311,655,000	5½d.
1832	270,690,000	73,560,000	259,980,000	5,330,500	296,245,000	6½d.

* There is, in the new edition of the *Encyclopædia Britannica*, a pretty full account of the life of Sir Richard Arkwright. The question as to his merit as an original discoverer is still undecided. Recently, however, it has been ascertained that a patent for spinning by rollers, revolving with different degrees of velocity, was taken out by Messrs. Wyatt and Paul, so early as 1738.—(See the excellent *Account of the Cotton Manufacture*, by Edward Baines, jun., Esq.) But it does not appear that the inventors had been able to give effect to their happy idea, and all traces of the invention seem to have been lost. The statements in the case printed by Sir Richard Arkwright and his partners in 1782, show, that he was aware of the attempts made in the reign of George II. to spin by machinery; but there is no evidence to prove that he was acquainted with the principle on which these attempts had been made, or that he had seen the patent referred to. Undoubtedly, however, the probability seems to be that he had. But admitting this to be the case, it detracts but little from the substantial merits of Sir Richard Arkwright. If the idea of spinning by rollers did not spring up spontaneously in his mind, he was, at all events, the first who made it available in practice; and showed how it might be rendered a most prolific source of wealth.

In 1786, the supplies of cotton wool were derived from the following sources :—

	lbs.
From the British West Indies	5,800,000
French and Spanish colonies	5,500,000
Dutch colonies	1,600,000
Portuguese colonies	2,000,000
Smyrna and Turkey	5,000,000
	<hr/> 19,900,000 lbs.

Previously to 1790, North America did not supply us with a single pound weight of raw cotton. A little had, indeed, been raised in some of the Southern States, for domestic use, before the revolutionary war, but the quantity was quite inconsiderable. In 1791, it began, for the first time, to be exported; the trifling quantity of 189,316 lbs. having been shipped in the course of that year, and 138,328 lbs. in 1792. Such was the late and feeble beginning of the American cotton trade. There is nothing in the history of industry to compare with its subsequent increase, unless it be the growth of the manufacture in this country.

American cotton is generally known by the names of *sea-island* and *upland*. The first, which is the finest cotton imported into Britain, grows on the small sandy islands, and along the low sandy shores of Carolina and Georgia. It is long in the staple, of an even silky texture, and is easily separated from the seed. Unluckily, however, it can be raised only in certain situations; so that its quantity is limited, and has not, in fact, been increased since 1805. The upland, of which the supply may be considered as unlimited, though of varying qualities, is all short stapled; and its separation from the seed is so very difficult, that if it be done by the hand, the cotton is hardly worth the labour. This, however, was the only way in which it could be made available for home use, or exportation, previously to 1793; and had any one then ventured to predict that 10,000,000 lbs. of upland cotton would ever be exported, he would have been looked upon as a visionary dreamer. But the genius of Mr. Eli Whitney did for the planters of the Southern States what the genius of Arkwright and Watt did for the manufacturers of England. He invented a machine by which the wool of the upland cotton is separated from the seed with the greatest facility and expedition, and by so doing laid the foundations of a new and most important branch of industry, and doubled the wealth and means of employment of his countrymen!—(*Pitkin's Statistics of the United States*, p. 109. ed. 1835.) Whitney's invention came into operation in 1793, and in 1794, 1,601,760 lbs., and, in 1795, 5,276,300 lbs. of cotton were exported. And so astonishing has been the growth of cotton in the interval, that the exports from the United States in 1837 amounted to the prodigious quantity of 444,211,537 lbs. ! of which 438,924,566 lbs. were upland!

ACCOUNT of the Quantities of Cotton Wool imported into the United Kingdom during the Six Years ending with 1837, specifying the Quantities brought from different Countries, the Total Quantities exported, and the Quantities left for Consumption.— (Compiled from *Parl. Papers*.)

Countries.	1832.	1833. ;	1834.	1835.	1836.	1837.
	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.
Cotton wool from foreign countries, viz.—						
United States of America	219,756,753	237,506,758	269,203,075	284,455,812	289,615,692	320,651,716
Brazil	20,109,560	28,465,821	19,291,396	24,986,409	27,501,272	20,940,145
Turkey and Egypt	9,113,890	987,262	855,167	5,738,966	5,426,721	7,881,540
Other foreign countries	598,048	1,696,108	2,260,852	5,207,389	6,734,413	4,616,829
Cotton wool from British possessions, viz.—						
East Indies and Mauritius	35,178,625	32,755,164	39,990,865	41,474,909	75,957,887	51,577,197
British West Indies; the growth of	1,708,764	1,653,166	1,672,211	1,495,517	1,312,806	1,199,162
Ditto, ditto, imported from	331,664	431,696	624,314	319,753	401,531	596,540
Other British possessions	35,221	162,862	47,545	24,208	8,735	23,654
Total quantities imported	286,832,525	303,656,837	326,875,425	363,702,963	406,959,057	407,286,783
Quantities exported	18,027,940	17,363,882	24,461,963	32,779,734	31,739,763	39,722,031
Left for consumption	268,804,585	286,292,955	302,414,462	330,923,229	375,219,294	367,564,752

It has been the practice for many years past to levy a duty on cotton wool, when imported. The policy of such a duty is very questionable; and it would be quite intolérable, were it not kept at a low rate. For a number of years previously to 1831, it amounted (on foreign cotton) to 6 per cent *ad valorem*; but, in order to make up, in part, at least, for the loss of revenue caused by the repeal of the duty on printed cottons—(see *CALICO*), it was raised in that year to 5s. 10d. a cwt. Such a duty would have materially affected the imports of the inferior species of cotton, and the price of coarse goods; and being, in consequence, justly objected to, it was reduced in 1833 to 2s. 11d. a cwt. The duty on cotton from a British possession is little more than nominal, being only 4d. a cwt. At an average of 1836 and 1837, the duties on cotton produced 440,332l. a year.

The subjoined statement is taken from the circular of George Holt and Co., eminent cotton brokers at Liverpool, dated 31st of December, 1833. It contains some additional

and instructive details. Its near agreement with the previous statements affords a strong proof of their and its accuracy.

Statement of the Consumption, Exportation, &c. of the different Sorts of Cotton Wool, in and from Great Britain, in different Years, from 1816 to 1839, both inclusive.

Average weekly consumption.	1816.	1820.	1825.	1830.	1835.	1836.	1837.	1838.	1839.
Upland	-	2,918	3,713	5,452	5,896	4,787	4,438	5,505	5,464
Orleans and Alabama	990	1,192	2,442	4,766	7,823	9,204	10,223	11,742	9,915
Sea-island	-	409	360	460	354	379	310	317	265
Total United States	4,036	4,519	6,515	10,668	14,073	14,370	14,971	17,564	15,644
Brazil	1,589	2,408	2,502	3,602	2,339	2,508	2,483	2,460	2,373
Egypt	-	-	891	508	446	644	779	781	548
East India	207	1,518	1,096	940	1,069	1,492	1,639	1,760	2,142
Demerara, West India, &c.	656	534	527	284	421	438	461	639	723
Total	6,488	8,979	11,531	16,002	18,348	19,452	20,333	23,204	21,430
Packages annually consumed	337,400	466,900	599,600	832,100	954,100	1,011,500	1,057,300	1,206,600	1,114,400
Average wt. of packages consumed, in lbs.	263	258	278	298	333	343	346	346	343
Weekly consumption in packages, average 343 lbs.	4,973	6,741	9,353	13,901	17,813	19,451	20,511	23,407	21,430
Average wt. of packages imported, in lbs.	256	249	270	300	331	342	347	350	348
Packages exported	29,300	28,400	72,800	33,400	102,800	105,900	123,400	103,300	117,300
Lbs. weight annually imported in millions and tenths	93·9	143·9	222·4	261·2	361·7	401·8	408·2	501·0	388·6
Lbs. wt. consumed, do.	88·7	120·3	166·8	247·6	318·1	347·4	365·7	416·7	381·7
Lbs. weight in ports, 31st of Dec. do.	19·2	110·5	107·0	91·4	73·3	92·0	82·1	110·1	98·5
Lbs. weight in Great Britain do.	-	127·0	115·5	118·8	89·6	116·5	115·6	160·9	125·8
Average price per lb. of uplands in Liverpool	18½d.	11½d.	11·6d.	6·9d.	10½d.	9·85d.	7d.	7d.	7·875
Do. do. Pernams	26d.	15½d.	15·1d.	8½d.	14·1d.	12·85d.	9½d.	9·375d.	10d.
Do. do. Surats	15½d.	8½d.	8·9d.	5d.	7½d.	6½d.	4·85d.	5d.	5½d.

N. B. Messrs. Holt and Co. estimate the average weight of the packages imported in 1839 at 330 lbs. per bag Upland; 411 lbs. Orleans and Alabama; 325 lbs. Sea-island; 173 lbs. Brazil; 215 lbs. Egyptian; 354 lbs. East Indian; and 154 lbs. West Indian.

We subjoin, from *Burns Glance*, a tabular statement, annually published at Manchester, and admitted to be drawn up with great care, an account of the cotton spun in Great Britain and Ireland in 1838, and how that spun in England was disposed of, with several other interesting particulars.

Statement of Cotton spun in England, Scotland, and Ireland, in 1838, showing the Quantity of Yarn produced, and how that spun in England was disposed of.

	Number of Bags consumed.	Average Weight of Bags in lbs.	Total Weight in lbs.	Weekly Consumption of Bags, describing each sort.
<i>Great Britain.</i>				
American cotton	938,168	373	349,936,664	18,011·36
Brazil ditto	147,392	171	25,204,032	2,834·24
Egyptian ditto	40,273	284	11,437,532	774·25
East India ditto	94,468	363	34,291,884	1,816·56
West India ditto	16,519	316	5,220,004	517·35
Total number of bags consumed	1,236,820	346	426,090,116	23,785
Allowed for loss in spinning 1½ oz. per lb.	-	-	46,603,606	-
Total quantity spun in England and Scotland	-	-	-	379,486,510
Deduct quantity spun in Scotland	-	-	-	34,825,466
Total quantity spun in England in 1838	-	-	-	344,663,044
<i>How disposed of.</i>				
Exported in yarn during the year	-	-	113,755,197	-
Ditto in thread	-	-	2,362,983	-
Ditto in manufactured goods	-	-	120,784,629	-
Estimated quantity of yarn sent to Scotland and Ireland	-	-	6,875,952	-
Exported in mixed manufactures, not stated in the above-named articles, consumed in cotton banding, heads, candle and lamp wick, waddings, flasks, calender bowls, paper, umbrellas, hats, and loss in manufacturing goods	-	-	16,755,000	-
Balance left for home consumption and stock, 1st January, 1839	-	-	84,135,283	344,663,044
Ditto ditto ditto 1838	-	-	63,657,902	-
Ditto ditto ditto 1837	-	-	45,486,686	-
Ditto ditto ditto 1836	-	-	49,932,800	-
<i>Ireland.</i>				
Gross weight of cotton spun in Ireland in 1838	-	-	4,412,860	-
Allowed for loss in spinning 1½ oz. per lb.	-	-	482,656	-
Total quantity of yarn spun in Ireland in 1838	-	-	3,930,204	-

In 1832 the quantity spun was 222,596,907 lbs., giving a weekly supply of 4,280,709 lbs. Mr. Burns estimates the quantity spun per spindle, per week, at 8½ oz., making the total number of spindles employed in England and Wales, in 1832, 7,949,208. Those employed in Scotland, during the same year, are estimated, in the same way, at 881,020. Mr. Burns further calculates the number of looms employed in England and Wales, in 1832, at 203,703. The consumption of flour in the manufacture is much greater than any one not pretty well acquainted with it would readily suppose. The average quantity required for each loom is estimated at 4 lbs. per week; making the total annual consumption in England and Wales, in 1832, 42,301,584 lbs., or 215,824 barrels of 196 lbs. each!

Account of the Consumption of the various Descriptions of Cotton in the undermentioned Countries in 1837, and of the Stocks on hand on the 1st of January, 1838, in Bales. — (From the Circular of Messrs. Colmar and Stollerhoft, Liverpool.)

	U. States.	Brazil.	W. Indies.	E. Indies.	Egypt.	Total.
Consumption in Great Britain	805,648	129,685	29,228	85,923	39,679	1,089,483
Ditto France	255,805	22,638	22,437	-	56,809	357,689
Ditto Holland	18,709	409	5,705	17,005	1,063	40,891
Ditto Belgium	22,758	1,119	2,637	17,016	40	43,550
Ditto Germany	27,892	3,610	10,971	19,943	315	62,731
Ditto Trieste	18,332	917	-	1,056	75,228	95,533
Shipped from Great Britain to places not mentioned	11,400	2,700	500	11,250	-	25,850
Total Consumption, 1837	1,160,521	160,998	69,478	152,193	172,534	1,715,727
Stock 1st Jan. 1838.						
Great Britain	88,160	28,460	14,520	109,210	18,990	259,340
France	28,938	2,217	11,863	-	20,504	63,512
Holland	4,815	653	3,132	8,510	575	17,685
Belgium	1,350	115	1,151	2,008	200	4,722
Germany	6,265	3,101	6,087	4,700	13	20,166
Trieste	5,165	712	-	112	14,250	20,239
Total	134,613	35,256	36,753	124,540	54,532	385,694

3. *Value of the British Cotton Manufacture in 1833. Amount of Capital, and Number of Persons employed in it.* — It would be very desirable to be able to form a tolerably accurate estimate of the present value of the cotton manufacture, and of the number of persons employed in its different departments; but the data on which such estimates are founded being necessarily very loose, it is impossible to arrive at any thing like precision. Perhaps, however, the following calculations are not very wide of the mark.

In 1817, Mr. Kennedy, one of the best informed cotton manufacturers in the empire, in a paper published in the *Manchester Transactions*, estimated the number of persons employed in the *spinning* of cotton in Great Britain at 110,763; the aid they derived from steam engines as equal to the power of 20,768 horses; and the number of spindles in motion at 6,645,833. Mr. Kennedy further estimated the number of hanks of yarn annually produced at 3,987,500,000; and the quantity of coal consumed in their production at 500,479 tons. We subjoin Mr. Kennedy's statement for the year 1817: —

Raw cotton converted into yarn in the United Kingdom	-	-	110,000,000 lbs.
Loss in spinning estimated at 1½ oz. per lb.	-	-	10,312,500
Quantity of yarn produced	-	-	99,687,500 lbs.
Number of hanks, taking the average at 40 per lb.	-	-	3,987,500,000
Number of spindles employed, each spindle being supposed to produce 2 hanks per day, at 500 working days in the year	-	-	6,645,833
Number of persons employed in spinning, supposing each to produce 120 hanks per day	-	-	210,763
Horse power employed, equal in number to four ounces and a half of coal estimated to produce one hank of No. 40; and 130 lbs. of coal per day equal to one horse power.	-	-	20,768

But the cotton manufacture has increased rapidly since 1817. Mr. Huskisson stated, in his place in the House of Commons, in March, 1824, that he believed the total value of the cotton goods then annually manufactured in Great Britain amounted to the prodigious sum of *thirty-three and a half* millions; and we believe we shall be about the mark, if we estimate their present value at *thirty-four* millions! If, indeed, we took the increase in the imports of the raw material as a test of the increase in the value of the manufacture, we should estimate it a great deal higher. But it will be afterwards seen that the improvements that have been made in the different processes, and the fall in the price of raw cotton, have had so powerful an influence in reducing the price of the goods brought to market, that, notwithstanding the increase of their quantity, their total value must have remained nearly constant.

The average annual quantity of cotton wool imported, after deducting the exports, may be taken at about 260,000,000 lbs. weight. It is supposed, that of this quantity about 20,000,000 lbs. are used in a raw or half manufactured state, leaving a balance of 240,000,000 for the purposes of manufacturing, the cost of which may be taken, on an average, at 7d. per lb. Deducting, therefore, from the total value of the manufactured goods, or 34,000,000l., the value of the raw material, amounting to 7,000,000l., there remains 27,000,000l.; which, of course, forms the fund whence the wages of the persons employed in the various departments of the manufacture, the profits of the capitalists, the sums required to repair the wear and tear of buildings, machinery, &c., the expense of coals, &c. &c., must all be derived. If, then, we had any means of ascertaining how this fund is distributed, we should be able, by taking the average of wages and profits, to form a pretty accurate estimate of the number of labourers, and the quantity of capital employed. But here, unfortunately, we have only probabilities and analogies to guide us. It may, however, be confidently assumed, in the first place, that in consequence of the extensive employment of highly valuable machinery in all the departments of the cotton manufacture, the proportion which the profits of capital, and

the sum to be set aside to replace its wear and tear, bears to the whole value of the manufacture, must be much larger than in any other department of industry. We have heard this proportion variously estimated, at from a fourth to a half of the total value of the manufactured goods, exclusive of the raw material; and as the weight of authority seems to be pretty much divided on the subject, we shall take an intermediate proportion. Assuming, therefore, that the profits of the capital employed in the cotton manufacture, the wages of superintendence, &c., the sum required to replace the wear and tear of machinery, buildings, &c., and to furnish coals, &c., amount together to *one third* of the value of the manufactured goods, exclusive of the raw material, or to 9,000,000*l.*, a sum of 18,000,000*l.* will remain as the wages of the spinners, weavers, bleachers, &c. engaged in the manufacture; and taking, inasmuch as a large proportion of children under 16 years of age are employed, the average rate of wages at only 22*l.* 10*s.* a year, we shall have (dividing 18,000,000 by 22.5), 800,000 as the total number of persons directly employed in the different departments of the manufacture.

We should mistake, however, if we supposed that this number, great as it certainly is, comprised the whole number of persons to whom the cotton manufacture furnishes subsistence, exclusive of the capitalists. Of the sum of 9,000,000*l.* set apart as the profit of the capitalists, and the sum required to furnish coal, and to defray the wear and tear of machinery, &c., a large proportion must annually be laid out in paying the wages of engineers, machine-makers, iron-founders, smiths, joiners, masons, bricklayers, &c. It is not easy to say what this proportion may amount to; but taking it at a *third*, or 3,000,000*l.*, and supposing the rate of wages of each individual to average 30*l.* a year, the total number employed in the various capacities alluded to will be (3,000,000 divided by 30) 100,000; and a sum of 6,000,000*l.* will remain to cover the profits of the capital employed in the various branches of the manufacture, to repair the different parts of the machinery and buildings as they wear out, and to buy coal, flour, &c. The account will, therefore, stand as under:—

Total value of every description of cotton goods annually manufactured in Great Britain	£ 34,000,000*
Raw material, 240,000,000 lbs. at 7 <i>d.</i> per lb.	£ 7,000,000
Wages of 800,000 weavers, spinners, bleachers, &c. at 22 <i>l.</i> 10 <i>s.</i> a year each	18,000,000
Wages of 100,000 engineers, machine-makers, smiths, masons, joiners, &c. at 30 <i>l.</i> a year each	3,000,000
Profits of the manufacturers, wages of superintendence, sums to purchase the materials of machinery, coals, &c.	6,000,000
	34,000,000
The capital employed may be estimated as follows:—	
Capital employed in the purchase of the raw material	4,000,000
Capital employed in payment of wages	10,000,000
Capital vested in spinning-mills, power and hand looms, workshops, warehouses, stocks on hand, &c.	20,000,000
	£34,000,000

Now, this sum of 34,000,000*l.*, supposing the interest of capital, inclusive of the wages of superintendence, &c., to amount to 10 per cent., will yield a sum of 3,400,000*l.*; which being deducted from the 6,000,000*l.* profits, &c., leaves 2,600,000*l.* to purchase materials to repair the waste of capital, the flour required for dressing, the coals necessary in the employment of the steam engines, to effect insurances, and to meet all other outgoings.

The aggregate amount of wages, according to the above estimate, is 21,000,000*l.*; but there are not many departments of the business in which wages have to be advanced more than 6 months before the article is sold. We, therefore, incline to think that 10,000,000*l.* is a sufficient (perhaps too great) allowance for the capital employed in the payment of wages.

* Mr. Kennedy, to whose opinion, on a matter of this sort, the greatest deference is due, considers this estimate as a great deal too high. We cannot, however, bring ourselves to believe that such is really the case. It appears from the official accounts, that the real or declared value of the cotton fabrics exported in 1832 amounted to 12,622,880*l.*, and that of the twist to 4,726,796*l.* Now it appears from the statements in *Burns' Glance*, and other good authorities, that the weight of the cotton yarn retained at home to be wrought up into fabrics for domestic use is about 10 or 12 per cent. greater than the weight of the yarn exported in the shape of manufactured goods. But without taking this greater weight into account, if we suppose that the fabrics retained at home are nearly equal in point of quality to those exported, the value of the manufacture must be at least 30,000,000*l.*, viz. fabrics exported 12,622,000*l.*, twist exported 4,721,000*l.*, and fabrics consumed at home 12,622,000*l.* But a very large proportion of our exports consist of comparatively coarse fabrics destined for the West Indies, Brazil, &c.; and we have been assured by those well acquainted with the trade, that the value of the fabrics made use of at home cannot be less, at an average, than from 30 to 40 per cent. above the value of those exported; but taking it at only 30 per cent., it will make the total value of the manufacture 34,000,000*l.* We do not well see how this statement can be shaken. The exporters have no motive to exaggerate the real value of the goods and yarn sent abroad; but unless they have done so to a very great extent, it will be difficult to impeach the above conclusions.

If we are nearly right in these estimates, it will follow — allowance being made for old and infirm persons, children, &c. dependent on those actually employed in the various departments of the cotton manufacture, and in the construction, repair, &c. of the machinery and buildings required to carry it on — that it must furnish, on the most moderate computation, subsistence for from 1,200,000 to 1,400,000 persons! And for this new and most prolific source of wealth we are indebted partly and principally, as already shown, to the extraordinary genius and talent of a few individuals; but, in a great degree, also, to that security of property and freedom of industry which give confidence and energy to all who embark in industrious undertakings, and to that universal diffusion of intelligence which enables those who carry on any work to press every power of nature into their service, and to avail themselves of productive capacities of which a less instructed people would be wholly ignorant.

The effect that the sudden opening of so vast and profitable a field for the employment of capital and labour has had on the population of the different towns of Lancashire and Lanarkshire, the districts where the cotton manufacture is principally carried on — has been most striking. In 1774, for example, the parish of Manchester is estimated to have contained 41,032 inhabitants — a number which was swelled, in 1831, to 187,019, having more than quadrupled in the space of 57 years! The population of Preston, in 1780, is said not to have exceeded 6,000; whereas it amounts, at present, to 33,112. In like manner, the population of Blackburn has increased from 11,980, in 1801, to 27,091, in 1831; that of Bolton has increased in the same period, from 17,416 to 41,195; that of Wigan, from 10,989 to 20,774, &c. But the progress of Liverpool is most extraordinary, and can be matched only by the progress of one or two cities in the United States. Liverpool is not properly one of the seats of the cotton manufacture; but it is, notwithstanding, mainly indebted to it for the unparalleled rapidity of its growth. It is the grand emporium of the cotton district — the port where almost all the raw cotton, and the various foreign articles required for the employment and subsistence of the persons engaged in the manufacture, are imported, and whence the finished goods are exported to other countries. It has, therefore, become a place of vast trade, and is now, in that respect, second only to London. In 1700, according to the best accounts that can be obtained, the population of Liverpool amounted to only 5,145; in 1750, it had increased to 18,450; in 1770, it amounted to 34,050. The cotton manufacture now began rapidly to extend, and, in consequence, the population of Liverpool increased, in 1801, to 77,653; in 1821, to 118,972; and, in 1831, it amounted to 165,175. The progress of population in Lanarkshire and Renfrewshire has been equally striking. In 1780, the city of Glasgow contained only 42,832 inhabitants; in 1801, that number had increased to 83,769; and, in 1831, it amounted to nearly 203,000. The growth of Paisley is similar. In 1782, it contained, inclusive of the Abbey Parish, only 17,700 inhabitants; in 1801, it contained 36,722; in 1821, it contained about 47,000; and, in 1831, 57,466.

Since the repeal of the absurd system of Irish protecting duties, in 1823, the cotton manufacture has begun to make considerable progress in Ireland. This is proved by a statement laid before the House of Commons, which shows that the number of *yards* of cotton goods, manufactured chiefly from yarn sent from England, exported from Ireland to Great Britain, in 1822, amounted to 406,687; in 1823, to 556,646; in 1824, to 3,840,699; and in 1825, it amounted to no less than 6,418,645; — having increased in nearly a *twelvefold* proportion in 2 years, by the abolition of duties that were intended to *protect* the industry of Ireland! But the unsettled state of the country and the want of coal are insuperable obstacles to the continued increase of the manufacture.

Exports of Cotton Goods and Yarn. Fall of Prices, &c. — For a very long period the woollen manufacture was the great staple of the country. But the progress of improvement in the spinning and manufacturing of cotton, since 1770, being so much more rapid than any that has taken place in the woollen manufacture, the value of the former is now vastly greater than that of the latter. It appears, from the accounts of the declared or real values of the different sorts of exported commodities given by the Custom-house, that the exports of cotton goods, including yarn, amount, at an average, to about 17,000,000*l.* sterling, being about half the value of the whole manufacture; and form of themselves about *two thirds* of the total value of all the wove fabrics exported from the empire. We subjoin a statement, compiled from the Annual Finance Accounts, of the official and the declared or real values of the cotton manufactured goods, cotton yarn, woollen and silk manufactures, and the totals of all other articles of British produce and manufacture, exported from Great Britain to all parts of the world (except Ireland) annually since 1816.

Years.	Cotton Manufactures.		Manufactures.			Total of Wove Fabrics.	Total of all other Articles.
	Cotton Manufactures.	Cotton Yarn.	Woollen.	Linen.	Silk.		
Official Values.	£	£	£	£	£	£	£
	1816	16,335,124	1,380,486	5,586,364	1,559,367	161,874	25,023,215
	1817	20,357,147	1,125,257	5,676,920	1,943,194	152,734	29,255,253
	1818	21,627,936	1,296,776	6,344,100	2,153,309	167,559	31,589,683
	1819	16,876,206	1,585,753	4,602,270	1,547,352	126,809	24,738,390
	1820	20,704,600	2,022,153	4,363,973	1,932,186	118,370	29,144,283
	1821	21,630,493	1,898,695	5,500,922	2,303,443	156,402	31,478,955
	1822	24,566,920	2,353,217	5,943,612	2,594,783	141,007	35,599,539
	1823	24,117,549	2,425,419	5,539,789	2,654,098	141,320	34,878,175
	1824	27,170,107	2,984,329	6,136,092	3,283,403	159,648	39,733,579
	1825	26,597,574	2,897,706	5,929,342	2,709,772	150,815	38,285,509
	1826	21,445,565	3,748,526	5,041,585	2,056,760	106,738	32,399,174
	1827	29,203,138	3,979,759	5,979,701	2,808,081	173,334	42,144,013
	1828	28,989,976	4,485,841	5,720,079	3,118,270	178,871	42,493,037
	1829	31,810,436	5,458,985	5,361,997	3,003,394	220,436	45,855,248
Declared Values.	1830	35,395,400	5,655,569	5,551,644	3,101,031	435,405	50,148,689
	1831	33,682,475	5,674,600	6,187,979	3,662,945	469,076	49,704,075
	1832	37,060,750	6,725,505	6,666,700	2,649,343	474,509	53,576,807
	1816	13,072,757	2,628,448	7,844,855	1,452,667	480,522	25,479,252
	1817	14,178,022	2,014,182	7,163,472	1,703,632	408,523	25,467,827
	1818	16,643,579	2,385,305	8,143,193	1,949,815	499,175	29,621,067
	1819	12,388,833	2,516,783	5,986,807	1,391,245	376,798	22,660,467
	1820	13,843,569	2,826,643	5,583,430	1,653,804	374,114	24,278,570
	1821	13,786,957	2,307,830	6,461,567	1,981,465	373,938	24,911,759
	1822	14,534,253	2,700,437	6,488,523	2,192,772	381,455	26,297,429
	1823	13,751,415	2,653,947	5,634,137	2,095,574	350,880	24,457,952
	1824	15,240,006	3,135,496	6,011,534	2,442,440	442,582	27,272,059
	1825	15,034,138	3,206,729	6,193,775	2,130,705	296,677	26,862,024
	1826	10,522,357	3,491,268	4,982,898	1,489,647	168,453	20,652,623
	1827	13,956,825	3,545,568	5,277,861	1,895,186	236,092	24,911,532
	1828	13,545,638	3,594,945	5,120,226	2,000,033	255,755	24,516,647
	1829	13,420,544	3,974,039	4,656,809	1,885,831	267,192	24,204,415
	1830	15,203,713	4,132,258	4,847,398	1,926,256	519,919	26,629,544
	1831	13,207,947	3,974,989	5,385,811	2,301,803	578,260	25,448,810
	1832	12,622,880	4,721,796	5,475,298	1,655,478	529,808	25,005,260

It will be observed, from the above Table, that while the *official* value of the cotton goods exported has been rapidly increasing, their *declared* or real value has been about stationary, or has rather diminished. This circumstance has given rise to a great deal of irrelevant discussion; and has even been referred to as proving that the manufacture is in a declining state! But it proves precisely the contrary. It shows that the decline in the price of the raw material, and the improvements in the machinery and processes used in the manufacture have been so great, that we are now able to export and sell with a profit, (for, unless such were the case, the exportation would very speedily cease,) nearly double the quantity of cotton goods we exported in 1816, for about the same price. Had the Table been carried further back, the result would have been still more striking.

In illustration of this view of the matter, we beg to subjoin the following statement of the production and cost of the different species of cotton yarn in England, in 1812 and 1830. It was furnished by Mr. Kennedy, of Manchester, to the committee on the East India Company's affairs, so that no doubt can be entertained of its accuracy.

Hanks per Day, per Spindle.			Price of Cotton and Waste per lb.		Labour per lb.*		Cost per lb.	
Description of Yarn.	1812.	1830.	1812.	1830.	1812.	1830.	1812.	1830.
No.			s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
40	2	2 75	1 6	0 7	1 0	0 7 1/2	2 6	1 2 1/2
60	1 5	2 5	2 0	0 10	1 6	1 0 1/2	3 6	1 10 1/2
80	1 5	2	2 2	0 11 1/2	2 2	1 7 1/2	4 4	2 6 1/2
100	1 4	1 8	2 4	1 1 1/2	2 10	2 2 1/2	5 2	3 4 1/2
120	1 25	1 65	2 6	1 4	3 6	2 8	6 0	4 0
150	1	1 33	2 10	1 8	6 6	4 11	9 4	6 7
200	0 75	0 90	3 4	3 0	16 8	11 6	20 0	14 6
250	0 05	0 06	4 0	3 8	31 0	24 6	35 0	28 2

The following Table is interesting, from its exhibiting the state of our trade in wrought cottons with the different countries of the world. It sets the importance of the markets of Brazil, Chili, and the other states of South America, as outlets for our cottons, in a very striking point of view.

* Wages are estimated at the same rate, or at 20d. a day, for every person employed, men, women, and children, in 1812 and 1830; the saving being entirely in the better application of the labour.

Account of the Exports of Cotton Goods and Yarn from the United Kingdom in 1837; specifying the Quantity and declared Value of those shipped for each Country.

Countries to which exported.	White or Plain Cottons.		Printed or Dyed Cottons.		Hosiery and Small Wares.	Twist and Yarn.		Total Declared Value.
	Yards.	Declared Value.	Yards.	Declared Value.	Declared Value.	Pounds.	Declared Value.	
Russia	980,779	40,205	L. 145,760	L. 7,590	L. 9,106	24,108,593	1,612,956	1,669,855
Sweden	62,939	1,717	145,552	1,850	703	734,336	55,060	59,535
Norway	164,634	4,081	347,809	9,964	1,682	197,700	10,474	26,201
Denmark	45,992	1,053	71,569	1,569	88	57,470	2,870	5,537
Prussia						4,924	502	502
Germany	14,203,855	294,378	28,967,374	713,771	162,263	34,272,607	2,177,823	3,348,235
Holland	16,382,581	341,448	11,588,241	322,400	50,205	15,993,072	1,386,388	2,100,441
Belgium	865,359	32,271	1,998,160	72,528	102,233	67,597	8,752	215,784
France	1,169,733	25,683	1,369,924	38,915	95,768	94,707	31,382	184,314
Portugal, Proper	15,966,118	268,189	15,748,216	369,712	21,084	323,262	23,612	682,597
Azores	541,605	11,789	731,946	18,740	838	17,840	786	32,153
Maderia	519,315	8,255	649,954	12,767	1,068	1,558	78	22,168
Spain and the Balearic Islands	151,380	4,047	205,986	5,694	221	687	45	10,007
Canaries	47,917	10,765	435,599	12,234	924	1,071	63	23,984
Gibraltar	15,956,850	310,777	12,681,183	375,567	17,271	225,939	14,729	718,144
Italy and the Italian Islands	24,976,414	526,881	17,631,057	481,915	40,910	8,775,028	477,882	1,584,888
Malta	1,108,032	21,638	562,773	17,364	2,208	176,260	9,729	50,599
Ionian Islands	1,497,260	26,514	841,686	19,955	790	297,980	14,503	61,562
Morea and Greek Islands	9,054	256	67,794	2,664	33	1,800	100	3,033
Turkey	23,727,096	482,438	9,423,139	288,250	2,297	3,527,538	180,225	953,190
Syria and Palestine	5,140	330						330
Egypt	5,559,900	107,125	693,240	23,207	349	660,700	41,372	172,053
Tripoli, Tunis, Algiers, and Morocco	2,928,580	41,552	253,009	4,892	407	-	-	46,851
Western Coast of Africa	607,843	15,783	4,365,569	119,540	391	2,982	395	136,109
Cape of Good Hope	2,293,943	54,567	3,136,936	80,485	9,389	9,314	899	145,338
St. Helena	18,816	519	5,326	141	19	-	-	679
Mauritius	3,053,808	78,395	2,237,689	73,556	7,749	10,400	468	160,106
East India Company's territories and Ceylon	46,366,175	1,040,018	17,847,458	488,231	30,444	8,478,021	602,295	2,560,986
Sumatra, Java, and other Islands of the Indian Sea	5,952,848	144,962	2,620,300	97,620	5,931	127,620	7,858	266,371
Philippine Islands	473,370	10,075	615,421	17,695	1,115	-	-	28,885
China	8,519,245	193,073	2,445,178	79,300	1,012	1,873,965	103,908	277,295
New South Wales, Van Diemen's Land, and other Australian Settlements	1,275,348	56,561	1,335,325	44,889	15,809	13,625	781	98,040
British North American Colonies	6,319,864	161,292	7,950,884	222,001	39,068	260,732	14,507	456,708
British West Indies	19,695,492	417,580	17,998,452	465,449	43,812	55,549	4,487	931,328
Haiti	1,246,463	28,421	1,612,897	53,270	2,751	-	-	84,442
Cuba and other Foreign West Indian Colonies	6,798,705	148,024	11,966,502	293,865	11,608	6,250	309	435,806
United States of America	5,471,788	187,885	12,010,067	407,257	117,572	219,712	13,359	745,755
States of Central and South America:								
Mexico	2,713,901	55,651	4,227,065	143,805	13,359	1,654,867	144,489	357,284
Colombia	1,436,553	32,650	2,675,164	58,136	4,085	188,283	12,488	107,539
Brazil	25,387,191	436,192	23,580,427	551,258	26,987	560	48	1,044,485
States of the Rio de la Plata	10,923,196	207,714	9,260,258	237,557	18,818	5,734	364	464,473
Chili	7,823,718	150,492	9,356,806	240,267	18,217	-	-	408,976
Peru	3,655,774	88,015	5,641,351	165,804	14,300	-	-	268,117
Isles of Guernsey, Jersey, Alderney, Man, &c.	833,704	38,975	150,360	4,334	21,323	7,255	376	65,008
Totals	286,164,256	6,085,789	245,209,407	6,642,200	912,192	103,455,138	6,955,942	20,596,123

Such being the vast extent and importance of the cotton manufacture, the probability of our preserving our ascendancy in it becomes a very interesting topic of inquiry. But it is obvious, that a great deal of conjecture must always insinuate itself into our reasonings with respect to the future state of any branch of manufacturing industry. They are all liable to be affected by so many contingent and unforeseen circumstances, that it is impossible to predicate, with any thing like certainty, what may be their condition a few years hence. But abstracting from the effect of national struggles and commotions, which can neither be foreseen nor calculated, we do not think that there is any thing in our state, or in that of the different commercial and manufacturing countries of the world, that should lead us to anticipate that the gloomy forebodings of those who contend that the cotton manufacture of England has reached its zenith, and that it must now begin to decline, will be realised. The natural capabilities we possess for carrying on the business of manufacturing are, all things considered, decidedly superior to those of any other people. But the superiority to which we have already arrived is, perhaps, the greatest advantage in our favour. Our master manufacturers, engineers, and artisans, are more intelligent, skilful, and enterprising, than those of any other country; and the extraordinary inventions they have already made, and their familiarity with all the principles and details of the business, will not only enable them to perfect the processes already in use, but can hardly fail to lead to the discovery of others. Our establishments for spinning, weaving, printing, bleaching, &c. are infinitely more complete and perfect than any that exist elsewhere; the division of labour in them is carried to an

incomparably greater extent; the workmen are trained from infancy to industrious habits, and have attained that peculiar dexterity and sleight of hand in the performance of their separate tasks, that can only be acquired by long and unremitting application to the same employment. Why, then, having all these advantages on our side, should we not keep the start we have already gained? Every other people that attempt to set up manufactures must obviously labour under the greatest difficulties as compared with us. Their establishments cannot, at first, be sufficiently large to enable the division of employments to be carried to any considerable extent, at the same time that expertness in manipulation, and in the details of the various processes, can only be attained by slow degrees. It appears, therefore, reasonable to conclude that such new beginners, having to withstand the competition of those who have already arrived at a very high degree of perfection in the art, must be immediately driven out of every market equally accessible to both parties; and that nothing but the aid derived from restrictive regulations and prohibitions will be effectual to prevent the total destruction of their establishments in the countries where they are set up.

4. *Progress of the Manufacture in other Countries.*—But notwithstanding what has now been stated, a notion seems to be spreading abroad, that we shall have no little difficulty in maintaining our ground against the competition of the Americans, Swiss, Austrians, French, &c., and a good deal of evidence upon this subject was taken before the committee of the House of Commons appointed in 1833 to inquire into the state of manufactures, commerce, and shipping. Such apprehensions appear to us to be quite destitute of any real foundation. Provided we have no agitation, that public tranquillity and security in fact and opinion be maintained unimpaired, we need be under no sort of uneasiness as to any competition to which we can be exposed. The tariff forced cotton, woollen, iron, and other manufactures, into a premature existence in the United States; but we have little doubt that, except in the coarser fabrics, and those where it is necessary to use large quantities of the raw material, the late modifications of the tariff have given a death-blow to the American manufacturing system. Independent, however, of this, there was nothing whatever to fear from that quarter. During the year ended the 30th of September, 1829, the exports of all sorts of cotton goods from America amounted to 1,259,457 dollars; while during the year ended the 30th of September, 1832, they amounted to 1,229,574 dollars. — (*Papers laid before Congress*, 5th of February, 1830, and 15th of February, 1833.) It is plain, therefore, notwithstanding the protection of the tariff, that the exports of manufactured cottons from America have not increased any thing during the last 3 years; and it is very unlikely that even the trifling quantity now exported will be maintained. They have been exported only because the fabrics contained a great deal of the best cotton, which made them more durable and heavy than those manufactured here. But goods of this sort are in very limited demand; and the Manchester manufacturers have already produced an article similar to and cheaper than the American “domestics,” which will go far to expel them from the market.

Among the singular statements that have been put forth as to the cotton manufactures of America, one is, that the wages of labour are lower there than here! To dwell on the absurdity of such a statement would be an insult to our readers. But though it were true that wages are as low in Massachusetts as in England, that would afford no real ground for anticipating any formidable competition from America in this department. The price of cottons depends more on the profits of stock than on the wages of labour; and, so far as we know, it has not yet been alleged that they are lower in America than here. Suppose an English and an American manufacturer have each 100,000*l.* vested in cotton mills, and in the floating stock required to carry on the business; if profits in England be 1 per cent. less than in America, the English manufacturer can afford, *ceteris paribus*, to sell his goods for 1,000*l.* less than the American. We are very far from insinuating or believing that this lowness of profit is an advantage; but whatever may be its influence in other respects, so long as it continues, it gives our manufacturers a decided superiority over those of every other country where profits are higher, in the manufacture and sale of all articles, such as cotton yarn and stuffs, principally produced by machinery. It is ludicrous, indeed, to suppose that a half-peopled country like America, possessed of boundless tracts of unoccupied land of the highest degree of fertility, should be able successfully to contend in manufacturing industry, with an old settled, fully peopled, and very rich country like Great Britain. The government which encourages such a misdirection of the public capital and industry, and those who suppose it can end in any thing else than ruin to the parties, are ignorant of the merest elements of the science of wealth.

The following results as to the state of the American cotton manufacture in 1831 have been deduced from the Report of a Committee of Congress in 1832:—

In 12 states they had, mills	-	-	-	795
— spindles	-	-	-	1,246,503
— looms	-	-	-	33,506
The weight of cotton consumed	-	-	-	77,557,316 lbs.
Allowing 2 oz. per lb. for loss	-	-	-	9,694,664
Total weight of yarn produced	-	-	-	67,862,652
Weekly amount	-	-	-	1,305,051
Averaging 16½ oz. per spindle weekly.				

If the 33,506 looms were employed, and the whole 1,305,051 lbs. of yarn manufactured, each loom must have consumed at an average 39 lbs. weekly, showing that the goods manufactured were of a very heavy description. It also appears from statements made by the same committee, that

The number of males employed were	-	-	-	18,539
— females	-	-	-	38,927
Total number employed in spinning and manufacturing	-	-	-	57,466

The amount paid for wages in the year was 10,294,444 dollars, or 2,144,780*l.*, being 42,895*l.* per week; averaging 14*s.* 11*d.* for each person employed.

They state that the consumption of flour in their manufacture was 1,641,253 lbs., or 8,374 barrels (196 lbs. each), averaging weekly 31,562 lbs., or nearly 1 lb. for each loom.

Note.— By the new American tariff, plain calicoes, &c. imported, not exceeding in value 1*s.* 3*d.* the square yard, to pay 3*d.* per yard duty. Printed or coloured calicoes, &c., not exceeding 1*s.* 5½*d.* the square yard, to pay 4½*d.* per yard duty. Cotton yarn, unbleached and uncoloured, not exceeding in value 2*s.* 6*d.* per lb., to pay 7½*d.* per lb. duty. If bleached or coloured, not exceeding 3*s.* 1½*d.* per lb., to pay 9½*d.* per lb. duty.

Little as we have to fear from American, we have still less to fear from Swiss or Austrian competition. America has some advantage over England in the greater cheapness of the raw material; but Switzerland and Austria, situated almost in the very centre of Europe, can only draw their supplies of raw cotton by a distant land carriage by way of Marseilles, Genoa, and Trieste; or by a lengthened navigation up the Rhine or the Elbe; and we have the best authority for affirming, that a bale of cotton may be conveyed at a less expense from Charleston to Manchester, than from Genoa or Trieste, Amsterdam or Hamburg, to Switzerland or Austria. Switzerland is altogether destitute of coal; all that she does is done by water power, and that is already pretty well exhausted. It is not, however, to be wondered at that the Swiss and Austrians should have succeeded in supplying their own markets, and some of those immediately contiguous, with certain species of yarn; but it seems to us quite visionary to suppose that they will ever do much more than this.

It was stated before the committee of 1833, that the French cotton manufacture had increased, between 1812 and 1826, in the ratio of 310 per cent., while in England its increase was only 270 per cent. This statement is, we believe, accurate as far as it goes; and yet it is eminently calculated, although, no doubt, without being so intended, to mislead. In 1812, and for some years previously, it was hardly possible to import cotton wool into France, and its price was quite excessive. When, therefore, the manufacturers got wool after the return of peace at an ordinary price, it was impossible, seeing that foreign cottons are excluded from France, but that the manufacture should increase with extraordinary rapidity, until the home demand was pretty well supplied. An advance of this sort is assuredly no proof of the capacity of France to prosecute the manufacture with advantage, or to export cottons without the aid of a bounty. Had the manufacture gone on increasing in the above, or even in a very inferior ratio, down to the present time, the circumstance might have justly excited attention; but such has not been the case; on the contrary, it has been nearly stationary from 1822 down to the present time. In proof of this, we beg to refer to the following account, published by the merchants of Havre, of the imports of cotton into France, the deliveries from the warehouses, and the stocks on hand, in each year from 1822:—

Years.	Imports.	Deliveries.	Stocks, 31st. Dec.	Years.	Imports.	Deliveries.	Stocks, 31st Dec.
	<i>Bales.</i>	<i>Bales.</i>	<i>Bales.</i>		<i>Bales.</i>	<i>Bales.</i>	<i>Bales.</i>
1822	205,861	215,199	42,545	1829	242,230	264,750	29,292
1823	169,845	172,312	40,078	1830	282,752	250,784	61,260
1824	251,074	243,958	47,194	1831	218,393	243,843	35,810
1825	204,572	216,460	35,306	1832	259,159	272,463	22,506
1826	320,174	281,001	74,479	1833	395,633	276,387	51,753
1827	290,617	279,693	85,403	1834	274,307	301,652	24,477
1828	206,132	239,723	54,812	1835	324,425	308,736	40,096

It is supposed by some, that the competition we have to fear from the Continent does not consist so much in the spinning as in the weaving of cottons; and that the probability is, that our exports of yarn will increase, and our exports of manufactured goods diminish. We do not, however, imagine there is much in this. Our power looms are superior to those of any other country; and it is unhappily true, that the wages of hand

loom weavers here are sunk below the general level of Europe.* There is not, in fact, with the exception of the dyes, a single particular connected with the cotton manufacture in which we have not a manifest superiority over the Swiss, Austrians, French, Prussians, and every Continental nation. Certainly, however, we are inferior to some of them in the brilliancy and durability of their dyes; and this circumstance occasioned a considerable demand for German and Swiss printed cottons in many parts of the East, where vivid colours are held in the highest estimation. But even there, the greater cheapness of our goods is proving an overmatch for the greater brilliancy of those of our rivals.

On the whole, therefore, we see no reason to think that the British cotton manufacture has reached, much less passed, its zenith. At the same time, however, it can hardly be necessary to observe, considering the vast importance of the trade, that while, on the one hand, nothing should be left undone that may serve to widen its foundations, and to promote its prosperity, on the other, nothing should be attempted that may, by possibility, have an opposite effect. The subsistence of 1,400,000 people is not to be endangered on slight grounds. The abuses even of such a business must be cautiously dealt with, lest, in eradicating them, we shake or disorder the whole fabric. We admit, however, that the case of children employed in the cotton factories is one of those that call fairly for legislative regulation. But it may be questioned whether the plan for having relays of children is the best that might be devised. The general opinion seems to be, that it will, in most instances, be found impossible to carry it into effect. The whole subject, as to the limitation of hours, is confessedly one of great difficulty; and it would perhaps be better, before taking any very decisive steps in the matter, to try the effect of the system of inspection, and of the publication of the inspectors' reports as to the condition of the children employed.

5. STATUTORY REGULATIONS AS TO THE EMPLOYMENT OF CHILDREN IN FACTORIES.

No statutory restrictions respecting the employment of children in the mills and factories of the United Kingdom existed until the year 1802, when an act of parliament was passed (42 Geo. 3.) for the preservation of the health and morals of apprentices and others employed in cotton and other factories, and directing the local magistrates to report whether the factories were conducted according to law, and to adopt such sanitary regulations as they might think fit. This act was followed, in 1816, by an act, generally called Sir Robert Peel's Act, imposing various regulations on the employment of children in cotton mills.

Both of these acts were repealed in 1831, by an act 1 & 2 Will. 4. c. 39., commonly called Sir John Hobhouse's Act, which provided, that in cotton factories, to which alone it related, no child could legally be employed till it had attained the age of 9 years; and that no person under 18 years of age could be suffered to remain in the factories more than 12 hours in one day; and that on Saturdays they should only be employed in the factories for 9 hours.

Sir John Hobhouse's act was repealed in 1833, by the act 3 & 4 Will. 4. c. 103., which contains the following provisions, comprehending the whole statutory regulations at present applicable to cotton and other factories in the United Kingdom:—

1. That after the 1st of January, 1834, no person under 18 years of age shall be allowed to work in the night, that is, between $\frac{1}{2}$ past 8 P. M. and $\frac{1}{2}$ past 5 A. M., in any cotton or other factory in which steam or water, or any other mechanical power, is or shall be used to propel the machinery, excepting in lace factories.
2. That no person under 18 shall be employed more than 12 hours in one day, nor more than 69 hours in one week.
3. That there shall be allowed, in the course of every day, not less than $1\frac{1}{2}$ hour for meals to every person restricted to the performance of 12 hours' work.
4. That after the 1st of January, 1834, no child, except in silk mills, shall be employed, who shall not be 9 years old.
5. That after the 1st of March, 1834, no child, except in silk mills, shall be employed in any factory more than 48 hours in any one week, nor more than 9 hours in any day, who shall not be 11 years old; nor after the 1st of March, 1835, who shall not be 12 years old; nor after the 1st of March, 1836, who shall not be 13 years old; and that these hours of work shall not be exceeded, even if the child has worked during the day in more factories than one.
6. That children and young persons, whose hours of work are regulated, shall be entitled to 2 holidays and 8 half holidays in every year.
7. That children, whose hours of work are restricted to 9 hours a day, are not to be employed without obtaining a certificate from a physician or surgeon, certifying that they are of the ordinary strength and appearance of children of the age before mentioned, which certificate is to be countersigned by some inspector or justice.
8. That it shall be lawful for his Majesty to appoint, during pleasure, 4 persons to be inspectors of factories, with extensive powers, as magistrates, to examine the children employed in the factories, and to inquire respecting their condition, employment, and education; and that one of the secretaries of state shall have power, on the application of an inspector, to appoint superintendents to superintend the execution of the act.
9. That those inspectors are to make all rules necessary for the execution of the act, and to enforce the attendance at school, for at least 2 hours daily out of 6 days in the week, of children employed in factories, from whose weekly wages a deduction, not exceeding 1 penny in every shilling, for schooling, shall be made.
10. That no child shall be employed, who shall not, on Monday of every week, give to the factory master a certificate of his or her attendance at school for the previous week.
11. That the interior walls of every mill shall be whitewashed every year.
12. That a copy or abstract of the act shall be hung up in a conspicuous part of every mill.
13. That the inspectors shall regularly, once a year, report their proceedings to one of the secretaries of state.

* For an account of the circumstances which have occasioned this depression, we beg to refer the reader to an article on manufactures, commerce, &c. in the 117th No. of the *Edinburgh Review*. Some of the above statements are taken from that article.

The act also contains regulations extending the hours of work where time shall be lost by the want of, or an excess of, water, in mills situated upon a stream of water; respecting the steps to be taken in order to obtain regular certificates of age for the children requiring them; respecting the erection of schools, where necessary; and respecting the proceedings to be had before inspectors and magistrates for enforcing the act, and the right to appeal from their decisions.

COWHAGE, or COWITCH (Hind. *Kiwach*), the fruit or bean of a perennial climbing plant (*Dolichos pruriens* Lin.). It is a native of India, as well as of several other eastern countries, and of America. The pod is about 4 or 5 inches long, a little curved, and contains from 3 to 5 oval and flattish seeds; the outside is thickly covered with short, bristly, brown hairs, which, if incautiously touched, stick to the skin, and occasion intolerable itching. Syrup thickened with the hairs is prescribed in certain complaints. — (*Ainslie's Materia Indica*.)

COWRIES (Ger. *Kauris*; Du. *Kauris*; Fr. *Coris*, *Cauris*, *Bouges*; It. *Cori*, *Porcellane*; Sp. *Bucios Zimbos*) are small shells brought from the Maldives, which pass current as coin in smaller payments in Hindostan, and throughout extensive districts in Africa. They used to be imported into England previously to the abolition of the slave trade, in which they were subsequently employed. They are an article of trade at Bombay. The best are small, clean, and white, having a beautiful gloss; those that are yellow, large, and without lustre, should be rejected. The freight is calculated at 20 cwt. to the ton. — (*Milburn's Orient. Com.*)

CRANBERRIES, or RED WHORTLEBERRIES, the fruit of a moss plant, the *Vaccinium oxycoccus* of Linnæus. The berries are globular, about the size of currants; are found in mossy bogs in different parts of Scotland, but not in great numbers: they were once common in Lincolnshire, and the northern parts of Norfolk; but since the bogs have been drained and cultivated, they are rarely met with. Cranberries have a peculiar flavour, and a sharp, acid, agreeable taste; they are easily preserved, and are extensively used in making tarts. They are very abundant in North America, and in the northern parts of Russia; the latter being of a superior quality. We import from 30,000 to 35,000 gallons annually. It is said that some very fine ones have recently been brought from New South Wales.

CRAPE (Fr. *Crêpe*; Ger. *Flohr*, *Krausflohr*; It. *Espumilla*, *Soplillo*; Rus. *Flor*; Sp. *Crespon*), a light transparent stuff, in manner of gauze, made of raw silk, gummied and twisted on the mill and woven without crossing. It is principally used in mourning. Crape was originally manufactured in Bologna; but that made in this country is now deemed superior to any made in Italy.

CREAM OF TARTAR. See **ARGAL**.

CREDIT, the term used to express the trust or confidence placed by one individual in another, when he assigns him money, or other property in loan, or without stipulating for its immediate payment. The party who lends is said to give credit, and the party who borrows to obtain credit.

Origin and Nature of Credit. — In the earlier stages of society, credit is in a great measure unknown. This arises partly from the circumstance of very little capital being then accumulated, and partly from government not having the means, or not being sufficiently careful, to enforce that punctual attention to engagements so indispensable to the existence of confidence or credit. But as society advances, capital is gradually accumulated, and the observance of contracts is enforced by public authority. Credit then begins to grow up. On the one hand, those individuals who have more capital than they can conveniently employ, or who are desirous of withdrawing from business, are disposed to lend, or to transfer, a part or the whole of their capital to others, on condition of their obtaining a certain stipulated premium or interest for its use, and what they consider sufficient security for its repayment; and, on the other hand, there are always individuals to be met with, disposed to borrow, partly (and among merchants principally) in order to extend their business beyond the limits to which they can carry it by means of their own capital, or to purchase commodities on speculation, and partly to defray debts already contracted. These different classes of individuals mutually accommodate each other. Those desirous of being relieved from the fatigues of business, find it very convenient to lend their capital to others; while such as are anxious to enlarge their businesses, obtain the means of prosecuting them to a greater extent.

It is plain, that to whatever extent the power of the borrower of a quantity of produce, or a sum of money, to extend his business may be increased, that of the lender must be equally diminished. The same portion of capital cannot be employed by two individuals at the same time. If A. transfer his capital to B., he necessarily, by so doing, deprives himself of a power or capacity of production which B. acquires. It is most probable, indeed, that this capital will be more productively employed in the hands of B. than of A.; for the fact of A. having lent it shows that he either had no means of employing it advantageously, or was disinclined to take the trouble; while the fact of B. having borrowed it shows that he conceives he can advantageously employ it, or that he can invest it so as to make it yield an interest to the lender, and a profit to himself. It is

obvious, however, that except in so far as credit contributes, in the way now mentioned, to bring capital into the possession of those who, it may be fairly presumed, will employ it most beneficially, it conduces nothing to the increase of wealth.

The most common method of making a loan is by selling commodities on credit, or on condition that they shall be paid at some future period. The price is increased proportionally to the length of credit given; and if any doubt be entertained with respect to the punctuality or solvency of the buyer, a further sum is added to the price, in order to cover the risk that the seller or lender runs of not receiving payment, or of not receiving it at the stipulated period. This is the usual method of transacting where capital is abundant, and confidence general; and there can be no manner of doubt that the amount of property lent in Great Britain, the Netherlands, and most other commercial countries, in this way, is infinitely greater than all that is lent in every other way.

When produce is sold in the way now described, it is usual for the buyers to give their bills to the sellers for the price, payable at the period when the credit is to expire; and it is in the effects consequent to the negotiation of such bills that much of that magical influence that has sometimes been ascribed to credit is believed to consist. Suppose, to illustrate this, that a paper-maker, A., sells to a printer, B., a quantity of paper, and that he gets his bill for the sum, payable at 12 months after date: B. could not have entered into the transaction had he been obliged to pay ready money; but A., notwithstanding he has occasion for the money, is enabled, by the facility of negotiating or discounting bills, to give the requisite credit, without disabling himself from prosecuting his business. In a case like this, both parties are said to be supported by credit; and as cases of this sort are exceedingly common, it is contended that half the business of the country is carried on by its means. All, however, that such statements really amount to is, that a large proportion of those engaged in industrious undertakings do not employ their own capital, but that of others. In the case in question, the printer employs the capital of the paper-maker, and the latter employs that of the banker or broker who discounted the bill. This person had most likely the amount in spare cash lying beside him, which he might not well know what to make of; but the individual into whose hands it has now come, will immediately apply it to useful purposes, or to the purchase of the materials, or the payment of the wages of the workmen employed in his establishment. It is next to certain, therefore, that the transaction will have been advantageous. But still it is essential to bear in mind that it will have been so, not because credit is of itself a means of production, or because it can give birth to capital not already in existence; but because, through its agency, capital finds its way into those channels in which it has the best chance of being profitably employed.

The real advantage derived from the use of bills and bank notes as money consists, as has been already shown, in their substituting so cheap a medium of exchange as paper, in the place of one so expensive as gold, and in the facilities which they give to the transacting of commercial affairs. If a banker lend A. a note for 100*l.* or 1,000*l.*, the latter will be able to obtain an equivalent portion of the land or produce of the country in exchange for it; but that land or produce was already in existence. The issue of the note did not give it birth. It was previously in some one's possession; and it will depend wholly on the circumstance of A.'s employing it more or less advantageously than it was previously employed, whether the transaction will, in a public point of view, be profitable or not. On analysing any case of this kind, we shall invariably find that all that the highest degree of credit or confidence can do, is merely to change the distribution of capital—to transfer it from one class to another. These transfers are occasionally, too, productive of injurious results, by bringing capital into the hands of spendthrifts: this, however, is not, except in the case of the credit given by shopkeepers, a very common effect; and there can be no doubt that the vast majority of regular loans are decidedly beneficial.

Abuses of the present Credit System in Great Britain. Means of obviating them.—The previous observations refer rather to the credit given to individuals engaged in business, who mean to employ the capital which they borrow in industrious undertakings, than to that which is given to individuals not so engaged, and who employ the advances made to them in supporting themselves and their families. In neither case is credit of advantage, unless it be granted with due discrimination, and with reference to the character, condition, and prospects of those receiving it. In this country, however, these considerations have been in a great measure lost sight of, in the granting of credit by shopkeepers and tradesmen of all descriptions. Owing to the competition of such persons, their extreme eagerness to secure customers, and the general indolence of opulent persons, which disinclines them to satisfy every small debt when it is contracted, the system of selling upon credit has become almost universal. Few among us think of paying ready money for any thing; seven tenths of the community are in the constant practice of anticipating their incomes; and there is hardly one so bankrupt in character

and fortune as to be unable to find grocers, bakers, butchers, tailors, &c. ready to furnish him upon credit with supplies of the articles in which they respectively deal. We look upon this facility of obtaining accommodations as a very great evil. They are not, in one case out of five, of any real advantage to the parties receiving them, while they are productive of very pernicious results. The system tempts very many, and sometimes even the most considerate individuals, to indulge in expenses beyond their means; and thus becomes the most fruitful source of bankruptcy, insolvency, and bad faith. To guarantee themselves from the extraordinary risk to which such proceedings expose them, tradesmen are obliged to advance the price of their goods to a most exorbitant height; so that those who are able, and who really mean to pay the debts they contract, are, in fact, obliged to pay those of the hosts of insolvents and swindlers maintained by the present system. Many tradesmen consider themselves as fortunate, if they recover from two thirds to three fourths of the sums standing in their books, at the distance of several years.

The extraordinary extent to which the credit practice is carried may be learned from the inquiries of the Parliamentary Committee on Small Debts. It appears from them, that hatters, shoemakers, &c. in the metropolis, have often 4,000*l.* and upwards on their books in debts below 10*l.*, and that *five sixths of their book debts are below that sum!* A large proportion of these debts are irrecoverable; but owing to the artificial enhancement of prices, those that are good are sufficient to indemnify the traders for the loss of the bad.

It is not easy, we think, to imagine any system better fitted to generate improvidence and fraud. The vast majority of those who become insolvent, or are imprisoned for debt, consist of labourers, artisans, half-pay officers, clerks in public and other offices, annuitants, &c. — persons whom no prudent shopkeeper would ever allow to get permanently into his debt. The following Table exhibits some of the effects resulting from this system: —

Number of Persons committed for Debt to the several Prisons of the Metropolis in the Year 1827, and the Sums for which they were committed. — (*Parl. Paper*, No. 76. Sess. 1828.)

	For Sums above 100 <i>l.</i>	For Sums between 50 <i>l.</i> & 100 <i>l.</i>	For Sums between 50 <i>l.</i> & 20 <i>l.</i>	For Sums under 20 <i>l.</i>	Total.	In Custody January 1. 1828.
King's Bench prison - - -	474	354	550	213	1,591	674
Fleet prison - - -	206	141	223	113	683	253
Whitcross Street prison - -	206	273	816	600	1,893	378
Marshalsea prison - - -	20	30	166	414	630	102
Horsemonger Lane prison - -	57	58	134	923	1,172	105
Total - - -	963	856	1,889	2,263	5,969	1,512

It is time, certainly, that something effectual were done to put an end to such flagrant abuses — to a system that sends 923 persons to a single prison for debts under 20*l.*! We do not mean to say or insinuate that credit may not frequently be given to the labouring classes with the best effects: but it is of its abuse that we complain, — of its being indiscriminately granted to every one; to those whom it encourages to continue in a course of idleness and profligacy, as well as to those industrious and deserving persons to whom it may occasionally be of the greatest service. To secure the advantages of credit to the public, free from the enormous evils that result from its abuse, is an object of the highest importance; and few things, we believe, would do so much to secure it, as the taking from creditors the power to arrest and imprison for debt. — (See BANKRUPTCY.)

It was stated in the House of Commons, (19th of February, 1827,) that in the space of 2½ years, 70,000 persons were arrested in and about London, at an expense to the parties, it may be estimated, of between 150,000*l.* and 200,000*l.*! In 1827, in the metropolis and two adjoining counties, 23,515 warrants to arrest were granted, and 11,317 bailable processes were executed. Hence it may be concluded, that in this single year, within the above limits, no fewer than 12,000 persons were deprived of their liberty, on the mere allegation of others, without any *proof* that they owed them a farthing! Well might Lord Eldon say “that the law of arrest is a permission to commit acts of greater oppression and inhumanity than are to be met with in slavery itself, and that the redress of such a grievance would not be attended with any fatal consequences to the country.”

The following Table, which shows that 1,120 persons were committed to Horsemonger Lane prison, in 1831, for debts amounting, in all, to only 2,417*l.* 7*s.* 5*d.*, being, at an average, no more than 2*l.* 3*s.* 2*d.* each, proves that the discussions which have taken place with respect to the law of arrest and imprisonment, have not, in any degree, lessened its mischievous operation. Whatever else may be dear in England, the fact that thousands of people are annually imprisoned for such miserable trifles, shows that personal liberty is, at all events, abundantly cheap.

A Return of the Number of Debtors committed to Horsemonger Lane Prison, on Process out of the Courts of Requests, during the Years ending 1st of January, 1832 and 1833; stating the aggregate Amount of Debts and Costs, separately, in each Year; showing, in Classes, the Number confined from One to less than Ten Days, for Ten Days and less than Thirty, Fifty, Seventy, and One Hundred Days; stating, also, the Amount paid out of the County or other Rates for the Maintenance and Support of such Prisoners, as accurately as possible.

	1831.	1832.
Number committed in the year	1,120	945
Aggregate amount of debts	£ 2,417 7 5	£ 2,039 14 9
costs	696 2 7	566 18 2
Number confined from 1 to less than 10 days	610	394
for 10 and - - 30 - -	336	317
30 - - 50 - -	77	119
50 - - 70 - -	47	65
70 - - 100 - -	26	29
100 days and more	24	30
Amount paid out of the county or other rates for the main- tenance and support of such prisoners	£ 208	£ 226

We defy any one to show that the law of arrest and imprisonment has a single good consequence to be placed as a set-off against the intolerable evils of which it is productive. Tradesmen depend, as is clearly evinced by the above statements, upon the despotical power which it puts in their hands, to get them out of scrapes; and believe that the fear of being subjected to arrest will stimulate even the most suspicious portion of their debtors to make payment of their accounts. The records of our prisons, and of our insolvent and other courts, show how miserably these expectations are disappointed. We believe, indeed, that we are warranted in affirming that the more respectable classes of shopkeepers and tradesmen are now generally satisfied that the present system requires some very material modifications. The law of arrest and imprisonment is, in fact, advantageous to none but knaves and swindlers, and the lowest class of attorneys, who frequently buy up small accounts and bills, that they may bring actions upon them, and enrich themselves at the expense of the poor, by the magnitude of their charges. Such oppressive proceedings are a disgrace to a civilised country. Were the law in question repealed, credit would be granted to those only who deserved it; for, generally speaking, tradesmen, supposing they had nothing to trust to but their own discretion, would not deal, except for ready money, with those of whose character and situation they were not perfectly informed; and the difficulty under which all idle and improvident persons would thus be placed of obtaining loans, would do much to wean them from their vicious courses, and to render them industrious and honest. "Those," says Dr. Johnson, "who have made the laws, have apparently considered that every deficiency of payment is the crime of the debtor. But the truth is, that the creditor always shares the act, and often more than shares the guilt of improper trust. It seldom happens that any man imprisons another but for debts which he suffered to be contracted in hope of advantage to himself, and for bargains in which he proportioned his profit to his own opinion of the hazard; and there is no reason why one should punish another for a contract in which both concurred."

The power of taking goods in execution for debts is also one that requires to be materially modified. At present, the household furniture of every man, and even the *implements used in his trade*, should there be nothing else to lay hold of, may be seized and sold in satisfaction of any petty claim. It seems to us quite clear that some limits should be set to this power; and that such articles as are indispensable either to the subsistence or the business of any poor man ought to be exempted from execution, and, perhaps, distress. The present practice, by stripping its victims of the means of support and employment, drives them to despair, and is productive only of crimes and disorders.

We are glad to observe that there seems to be a growing conviction among mercantile men, of the inconveniences arising from the present practice. A petition against imprisonment for small debts, subscribed by many of the most eminent merchants, manufacturers, bankers, &c. of the city of Glasgow, was presented to the House of Commons in 1833. It contains so brief, and at the same time so forcible, an exposition of the evils resulting from the present system, that we shall take the liberty of laying it before our readers.

"Your petitioners have been long and seriously impressed with the belief that very great evils have arisen and do arise from the imprisonment of debtors in Scotland, especially for small sums.

"The petitioners will not here question the policy of the existing laws which authorise the imprisonment of debtors for considerable sums, nor do they intend to object to the creditor retaining the fullest power over the property and effects of his debtor; but they are humbly of opinion that, in so far as these laws give creditors the power to imprison debtors for small sums, such as for 8*l.* and under, they are not only injurious to the public, and ruinous to the debtor, but even hurtful to the creditor himself.

It would be a waste of time to dwell upon the hardship of subjecting debtors to imprisonment for small debts, contracted sometimes certainly under circumstances of real distress, but more frequently from the improper use of credit, with which they are too readily supplied. The creditor takes care that his profit shall be commensurate with his risk; and the debtor is induced to purchase freely, and at any price, that which he is not immediately called upon to pay; the creditor coolly and cruelly calculates upon the power which the law has granted him over the person of his debtor if he fail to discharge his debt to him, while the debtor forgets that, by the credit so imprudently afforded him, he is preparing the way for his own ruin, and that of all who have any dependence upon him.

"The total number of debtors imprisoned in the gaol of Glasgow alone, for debts of 8*l.* and under, was, in the year 1830, 353; in 1831, 419; and in 1832, 437; while the whole number of incarcerations in that gaol for sums of every description were, in the year 1830, 557; in 1831, 630; and in 1832, 696; the proportion of sums of 8*l.* and under being nearly two thirds of the whole on the average of these 3 years.

"To remedy these evils, your petitioners humbly submit that means should be adopted for the repeal of the laws at present in force, in so far as they sanction the recovery of small debts by imprisonment, reserving their effect in every other respect; the result of which would be, that credit for small sums would be greatly limited, if not entirely extinguished, and the poorer classes rendered more provident; and by purchasing with money at a cheaper rate what they now buy at an extravagant price, they would be enabled to procure for themselves additional comforts, from the more economical employment of their small incomes.

"May it therefore please your Honourable House to take this matter into your consideration, and to adopt such means as you in your wisdom shall see proper, to prevent the incarceration of debtors for sums under 8*l.*, and thereby remove or greatly mitigate the evils of improvidence on the part of the debtor, and of oppression on the part of the creditor, which necessarily arise under the present system."

So reasonable a proposal, supported by such conclusive statements, could not fail to make a deep impression; and a bill was consequently introduced by the solicitor general, taking away the power to arrest and imprison for petty debts. This bill was afterwards withdrawn; but there can be no doubt that it will be brought forward again, unless it be resolved to apply a still more radical cure to the abuses complained of.

Propriety of placing all small Debts beyond the Pale of the Law.—The taking away the power of arrest and imprisonment, except in the case of fraudulent bankruptcy would certainly be a material improvement upon the existing system. But we are satisfied that it does not go far enough; and that by far the most desirable and beneficial reform that could be effected in this department would be *to take away all action for debts under a given sum, as 50*l.* or 100*l.** The only exception to this rule should be in the case of *claims for wages*, or labour done under executory contracts. To prevent the measure from being defeated, no action should be granted on bills under 50*l.* or 100*l.*, except upon those drawn by or upon regular bankers. This would be a radical change certainly; but we are fully satisfied that it would be highly advantageous to every class of the community, and most of all to labourers, retail dealers, and small tradesmen. It would protect the former from oppression, at the same time that it would tend powerfully to render them more provident and considerate; it would teach the latter to exercise that discretion in the granting of credit which is so very indispensable; and it would be publicly beneficial, by strengthening the moral principle, and making the contraction of debts for small sums, without the means of paying them, at once difficult and disgraceful.

We agree entirely in opinion with those who think that it is to no purpose to attempt to remedy the defects now pointed out, by multiplying courts and other devices for facilitating the speedy recovery of small debts. This is beginning at the wrong end; or rather it is attempting to obviate the influence of one abuse by instituting another. No wise statesman will ever be easily persuaded to fill the country with petty local courts; for these, when not absolutely necessary, are the merest nuisances imaginable; and he would, at all events, exert himself, in the first instance, to do away, in so far as possible, with the circumstances that make individuals resort to them. But it is certain that nine tenths of the cases in county courts originate in questions as to simple contract debts under 50*l.*; and were such debts placed, as they ought to be, beyond the pale of the law, the courts would be wholly unnecessary. Our object ought not to be to provide means for enforcing payment of trifling debts, but *to prevent their contraction*. We believe, indeed, that, instead of lessening, the multiplication of district courts will materially aggravate, all the evils of the present credit system. The belief that they may readily enforce their claims by resorting to them will make shopkeepers and tradesmen still more disposed than at present to give credit, while the unprincipled, the inconsiderate, and the necessitous will eagerly grasp at this increased facility. What there is of caution amongst our retail dealers is in no inconsiderable degree owing to the want of those petty tribunals so many are anxious to have universally established. The more they are increased, the less will caution prevail. But instead of diminishing this virtue,—for such it really is,—it cannot be too much increased. Nothing will ever deter those who ought not to obtain credit from taking it while in their power; but those who give it may be made to exercise greater discretion; they may be made to know that it is a private transaction between themselves and those to whom they grant it; and that in the case of petty debts they have only their own sagacity to look to, such transactions not being cognizable by law. A measure of the sort here proposed would not, as some appear to imagine, annihilate credit. It would, no doubt, annihilate that spurious indiscriminating species of credit, that is as readily granted to the spendthrift and pro-

digal, as to the frugal and industrious individual; but to the same extent that it deprived the former of the means of obtaining accommodation, it would extend those of the latter. Nothing short of this—nothing but the placing all small debts beyond the pale of the law—will ever fully impress tradesmen with a conviction of the vast advantages that would result to themselves from their withdrawing their confidence from courts and prisons, and preventing every one from getting upon their books, of whose situation and circumstances they are not fully aware; nor will any thing else be able completely to eradicate the flagrant abuses inherent in the present credit system, and which have gone far to render it a public nuisance.

One of the worst consequences of the present system is the sort of thralldom in which it keeps thousands of labourers and other individuals, whom the improper facilities for obtaining credit originally led into debt. Such persons dare not leave the shops to which they owe accounts; and they dare neither object to the quality of the goods offered to them, nor to the prices charged. Dr. Johnson has truly observed, that “he that once owes more than he can pay, is often obliged to bribe his creditor to patience by increasing his debt. Worse and worse commodities at a higher and higher price are forced upon him; he is impoverished by compulsive traffic; and at last overwhelmed in the common receptacles of misery by debts, which, without his own consent, were accumulated on his head.” By taking away all right of action upon small debts, this system of invisible but substantial coercion would be put an end to. The tradesman would take care who got, in the first instance, upon his books; and instead of forcing articles upon him, would cease to furnish him with any unless he found he was regular in making his payments; while the customer, to whom credit was of importance, would know that his only chance of obtaining it would depend upon his character and reputation for punctuality. The abuses of the sort now alluded to, that grew out of what has been denominated the truck system, justly occasioned its abolition; but these were trifling compared with those that originate in the bringing of petty debts within the pale of the law.

When the former edition of this work was published, we were not aware that it had been previously proposed to take away all action for debts under 50*l.* or 100*l.*; but we have since met with a pamphlet, entitled *Credit Pernicious*, published in 1823, in which this plan is proposed and ably supported. There are also some valuable remarks and observations on the topics now treated of, in the *Treatise on the Police*, &c. of the *Metropolis*, by the author of the “Cabinet Lawyer,” pp. 114—134.

CREW, the company of sailors belonging to any ship or vessel. No ship is admitted to be a British ship, unless duly registered and navigated as such by a crew, *three fourths* of which are British subjects, besides the master. — (3 & 4 *Will.* 4. c. 54. § 12.) The master or owners of any British ship having a foreign seaman on board not allowed by law, shall for every such seaman forfeit 10*l.*; unless they can show, by the certificate of the British consul, or of two British merchants, or shall satisfactorily prove, that the requisite number of British seamen could not be obtained at the place where the foreign seaman was taken on board. It is also ordered that the master of every British vessel arriving from the West Indies shall deliver, within 10 days after arrival, to the Custom-house, a list of the crew on board at the time of clearing out from the United Kingdom, and of arrival in the West Indies, and of every seaman who has deserted or died during the voyage, and the amount of wages due to each so dying, under a penalty of 50*l.* — (3 & 4 *Will.* 4. c. 54. § 19; 3 & 4 *Will.* 4. c. 52. § 16.)

CUBEBS (Ger. *Kubeben*; Fr. *Cubebes*; It. *Cubebi*; Sp. *Cubebas*; Rus. *Kubëii*; Lat. *Piper Cubeba*; Arab. *Kebābeh*; Javan, *Kumunkus*; Hind. *Cubab-chinie*), the produce of a vine or climber, the growth of which is confined exclusively to Java. It is a small dried fruit, like a pepper corn, but somewhat longer. Cubebs have a hot, pungent, aromatic, slightly bitter taste; and a fragrant, agreeable odour. They should be chosen large, fresh, sound, and the heaviest that can be procured. The quantity entered for home consumption, in 1830, amounted to 18,540 lbs., producing a nett revenue of 1,854*l.* 6*s.* Their price in the London market, in bond, varies from 2*l.* 10*s.* to 4*l.* 4*s.* per cwt.

CUCUMBER, a tropical plant, of which there are many varieties, largely cultivated in hothouses in England.

CUDBEAR, a purple or violet coloured powder used in dyeing violet, purple, and crimson, prepared from a species of lichen (*Lichen tartureus* Lin.), or crustaceous moss, growing commonly on limestone rocks in Sweden, Scotland, the north of England, &c. About 130 tons of this lichen are annually exported from Sweden. It commonly sells in the port of London for about 20*l.* per ton; but to prepare it for use it must be washed and dried; and by these operations the weight is commonly diminished a half, and the price, in effect, doubled. Though possessing great beauty and lustre at first, the colours obtained from cudbear are so very fugacious, that they ought never to be employed but in aid of some other more permanent dye, to which they may give body and vivacity. In this country it is chiefly used to give strength and brilliancy to the blues dyed with indigo, and to produce a saving of that article; it is also used as a ground

for madder reds, which commonly incline too much to yellow, and are made *rosy* by this addition. The name cudbear was given to this powder by Dr. Cuthbert Gordon, who, having obtained a patent for the preparation, chose in this way to connect it with his own name. — (*Bancroft, Philosophy of Permanent Colours*, vol. i. pp. 300—304.)

CUMMIN SEED (Ger. *Kumin*; Fr. *Cumin*; It. *Comino, Cumino*; Sp. *Comino*; Arab. *Kemun*), the seeds of an annual plant (*Cuminum Cyminum* Lin.), a native of Egypt, but extensively cultivated in Sicily and Malta. They have a strong, peculiar, heavy odour, and a warm, bitterish, disagreeable taste. They are long and slender.

CURRANTS (Fr. *Raisins de Corinthe*; Ger. *Korinthen*; It. *Uve passe di Corinto*; Lat. *Passulæ Corinthiaca*; Rus. *Korinka, Opoek*; Sp. *Pasas de Corinto*), a small species of grape, largely cultivated in Zante, Cephalonia, and Ithaca, of which islands they form the staple produce; and in the Morea, in the vicinity of Patras. The plant is delicate; and as 6 or 7 years must elapse, after a plantation has been formed, before it begins to produce, its cultivation requires a considerable outlay of capital. The crop is particularly liable to injury from rains in harvest, and is altogether of a very precarious description. After being dried in the sun, the currants are exported packed in large butts. They are in extensive demand in this country; and, when mixed with flour and suet, make a dish that is peculiarly acceptable to the lower classes. But, as if it were intended to put them beyond the reach of all but the richest individuals, they are burdened with the enormous duty of 44s. 4d. a cwt. ! The fact, that in despite of this anti-consumption impost, the entries of currants for home consumption amounted, at an average of the 3 years ending with 1831, to 127,084 cwt. a year, producing an annual revenue of 281,787*l.*, shows that the taste for them is both deeply rooted and widely diffused. With one or two exceptions, they are the most grossly over-taxed article in the British tariff. Their price in bond, in London, varies from 20s. to 27s. a cwt.; so that the duty amounts to more than 200 per cent. on the importation price! So exorbitant a tax admits of no justification. It is highly injurious to the consumers in Great Britain, to the merchants engaged in the Mediterranean trade, to the producers in the Ionian Islands and Greece, and, we may add, to the revenue: for, considering how highly esteemed the article is by all classes, and that it might be imported in much larger quantities without any considerable rise of price, there can be no manner of doubt that were the duty reduced to 10s. or 12s. a cwt. the consumption would be so much increased, that in a few years the revenue would be materially greater than at present.

By referring to the article **IONIAN ISLANDS**, it will be seen that the duty has been peculiarly hostile to their interests. It has, in fact, gone far to countervail all the advantages they have, in other respects, derived from our protection; and has done much to estrange the affections of the inhabitants, and to excite and keep alive a jealousy of this country.

The Mediterranean merchants, in a petition presented to the House of Commons last session, prayed for the repeal of the duty imposed since 1806, being 16s. 4d. a cwt., leaving a duty of 28s. a cwt. A reduction to this extent would, no doubt, be a considerable relief to the growers and importers; but it would be quite inadequate to bring the article fairly into consumption among the mass of the people. To accomplish this most desirable object, the duty ought not to exceed 10s. or 12s.; and we are well convinced it would yield more revenue at this rate than at 28s. A duty of 50 per cent. is surely high enough upon an article fitted to enter largely into the consumption of the labouring classes.

No abatement of duties is made on account of any damage received by currants.

Currants, the produce of Europe, are not to be imported for home use except in British ships, or in ships of the country of which they are the produce, or of the country whence they are imported. — (3 & 4 Will. 4. c. 54. § 2, 22.)

A Treasury letter of the 30th of March, 1816, directs the following tares to be allowed, with liberty to the merchant and officers to take the actual tare when either party is dissatisfied.

Currants in casks from Zante	-	-	13 per cent.
Leghorn	-	-	10 —
Trieste	-	-	10 —

CUSTOM-HOUSE, the house or office where commodities are entered for importation or exportation; where the duties, bounties, or drawbacks payable or receivable upon such importation or exportation are paid or received; and where ships are cleared out, &c.

For information as to the proceedings necessary at the Custom-house on importing or exporting commodities, see the article **IMPORTATION AND EXPORTATION**.

The principal British Custom-house is in London; but there are Custom-houses subordinate to the latter in all considerable sea-port towns.

CUSTOMS, are duties charged upon commodities on their being imported into or exported from a country.

Custom duties seem to have existed in every commercial country. The Athenians laid a tax of a fifth on the corn and other merchandise imported from foreign countries, and also on several of the commodities exported from Attica. The *portaria*, or customs

payable on the commodities imported into, and exported from, the different ports in the Roman empire, formed a very ancient and important part of the public revenue. The rates at which they were charged were fluctuating and various, and little is now known respecting them. Cicero informs us, that the duties on corn exported from the ports of Sicily were, in his time, 5 per cent. Under the Imperial government, the amount of the *portaria* depended as much on the caprice of the prince as on the real exigencies of the state. Though sometimes diminished, they were never entirely remitted, and were much more frequently increased. Under the Byzantine emperors, they were as high as 12½ per cent. — (*Supp. to Encyc. Brit. art. Taxation.*)

Customs seems to have existed in England before the Conquest; but the king's claim to them was first established by stat. 3 Edw. 1. These duties were, at first, principally laid on wool, woollens (sheep-skins), and leather when exported. There were also extraordinary duties paid by aliens, which were denominated *parva costuma*, to distinguish them from the former, or *magna costuma*. The duties of tonnage and poundage, of which mention is so frequently made in English history, were custom duties; the first being paid on wine by the tun, and the latter being an *ad valorem* duty of so much a pound on all other merchandise. When these duties were granted to the Crown, they were denominated *subsidies*; and as the duty of poundage had continued for a lengthened period at the rate of 1s. a pound, or 5 per cent., a subsidy came, in the language of the customs, to denote an *ad valorem* duty of 5 per cent. The *new subsidy* granted in the reign of William III. was an addition of 5 per cent. to the duties on most imported commodities.

The various custom duties were collected, for the first time, in a book of rates published in the reign of Charles II.; a new book of rates being again published in the reign of George I. But, exclusive of the duties entered in these two books, many more had been imposed at different times; so that the accumulation of the duties, and the complicated regulations to which they gave rise, were productive of the greatest embarrassment. The evil was increased by the careless manner in which new duties were added to the old; a percentage being sometimes added to the original tax; while at other times the commodity was estimated by a new standard of bulk, weight, number, or value, and charged with an additional impost, without any reference to the duties formerly imposed. The confusion arising from these sources was still further augmented by the special appropriation of each of the duties, and the consequent necessity of a separate calculation for each. The intricacy and confusion inseparable from such a state of things proved a serious injury to commerce, and led to many frauds and abuses.

The Customs Consolidation Act, introduced by Mr. Pitt in 1787, did much to remedy these inconveniences. The method adopted was, to abolish the existing duties on all articles, and to substitute in their stead one single duty on each article, equivalent to the aggregate of the various duties by which it had previously been loaded. The resolutions on which the act was founded amounted to about 3,000. A more simple and uniform system was, at the same time, introduced into the business of the Custom-house. These alterations were productive of the very best effects; and several similar consolidations have since been effected; particularly in 1825, when the various statutes then existing relative to the customs, amounting, including parts of statutes, to about 450, were consolidated and compressed into only 11 statutes of a reasonable bulk, and drawn up with great perspicuity. Since then, a few statutes were passed, amending and changing some of the provisions in the consolidated statutes; and these have been again embodied in consolidated acts passed last session.*

The Board of Customs is not to consist of more than 13 commissioners, and they are to be reduced to 11 as vacancies occur. The Treasury may appoint 1 commissioner, and 2 assistant commissioners, to act for Scotland and Ireland.

Officers of customs taking any fee or reward, whether pecuniary or of any other sort, on account of any thing done, or to be done, by them in the exercise of their duty, from any one, except by the order or permission of the commissioners of the customs, shall be dismissed their office; and the person giving, offering, or promising such gratuity, fee, &c. shall forfeit 100*l*.

Any officer of customs who shall accept of any bribe, recompence, or reward, to induce him to neglect his duty, or to do, conceal, or connive at any act whereby any of the provisions of the customs laws shall be evaded, shall be dismissed the service, and be rendered incapable of serving his Majesty in future in any capacity whatever; and the person offering such bribe, recompence, &c. shall, whether the offer be accepted or not, forfeit 500*l*.

Custom duties, like all duties on particular commodities, though advanced in the first instance by the merchant, are ultimately paid by those by whom they are consumed.

* 3 & 4 Will. 4. cap. 51, 52, 56. and 58.

When a government lays a duty on the foreign commodities which enter its ports, the duty falls entirely on such of its own subjects as purchase these commodities; for the foreigners would cease supplying its markets with them, if they did not get the full price of the commodities, exclusive of the tax; and, for the same reason, when a government lays a duty on the commodities which its subjects are about to export, the duty does not fall on them, but on the foreigners by whom they are bought. If, therefore, it were possible for a country to raise a sufficient revenue by laying duties on exported commodities, such revenue would be wholly derived from others, and it would be totally relieved from the burden of taxation, except in so far as duties might be imposed by foreigners on the goods it imports from them. Care, however, must be taken, in imposing duties on exportation, not to lay them on commodities that may be produced at the same, or nearly the same, cost by foreigners; for the effect of the duty would then be to cause the market to be supplied by others, and to put an entire stop to their exportation. But in the event of a country possessing any decided natural or acquired advantage in the production of any sort of commodities, a duty on their exportation would seem to be the most unexceptionable of all taxes. If the Chinese chose to act on this principle, they might derive a considerable revenue from a duty on exported teas, which would fall entirely on the English and other foreigners who buy them. The coal and tin, and perhaps, also, some of the manufactured goods produced in this country, seem to be in this predicament.

The revenue derived from the custom duties in 1590, in the reign of Elizabeth, amounted to no more than 50,000*l*. In 1613, it had increased to 148,075*l*.; of which no less than 109,572*l*. were collected in London. In 1660, at the Restoration, the customs produced 421,582*l*.; and at the Revolution, in 1688, they produced 781,987*l*. During the reigns of William III. and Anne, the customs revenue was considerably augmented, the nett payments into the exchequer in 1712 being 1,315,423*l*. During the war terminated by the peace of Paris in 1763, the nett produce of the customs revenue of Great Britain amounted to nearly 2,000,000*l*. In 1792, it amounted to 4,407,000*l*. In 1815, at the close of the war, it amounted to 11,360,000*l*.; and last year (1832) it amounted to about 17,000,000*l*., and, including Ireland, to about 18,500,000*l*.!

Astonishing, however, as the increase of the customs revenue has certainly been, it is not quite so great as it appears. Formerly the duties on some considerable articles, such as sugar, brandy, wine, &c. imported from abroad, were divided partly into customs duties charged on their importation, and partly into excise duties on their being taken into consumption. But these duties have now, with the exception of tea*, been transferred wholly to the customs; the facilities afforded, by means of the warehousing system, for paying the duties in the way most convenient for the merchant, having obviated the necessity of dividing them into different portions.

It will be seen from various articles in this work—(see BRANDY, GENEVA, SMUGGLING, TEA, TOBACCO, &c.)—that the exorbitant amount of the duties laid on many articles imported from abroad leads to much smuggling and fraud; and requires, besides, an extraordinary expense in many departments of the customs service, which might be totally avoided were these duties reduced within reasonable limits. This, however, is the business of government, and not of those entrusted with the management of the customs; and it would be unjust to the latter not to mention that this department has been essentially improved, during the last few years, both as respects economy and efficiency. The following extracts from a letter to the Right Hon. H. Goulburn, ascribed to the present chairman of the Board of Customs (R. B. Dean, Esq.), give a brief but satisfactory view of the improvements that have been effected:—

“As regards the department of customs in 1792, the principal officers engaged in the receipt of the duties in the port of London were patent officers.

“The first Earl of Liverpool was collector inwards.

“The late Duke of Manchester, collector outwards.

“The Duke of Newcastle, and afterwards the Earl of Guilford, comptroller inwards and outwards.

“Lord Stowell, surveyor of subsidies and petty customs.

“These noblemen took no part in the official duties, but merely exercised the right or appointing deputies and clerks.

“Both principals and deputies were remunerated by fees. The patentees received the fees denominated patent, and the deputies retained the fees called the fees of usage for their own use. In addition to these fees, both deputies and clerks received fees for despatch.

“The same system prevailed throughout the whole department. The salaries of the officers were nominal; and the principal proportion of all official income was derived

* From the 22d of April, 1834, the collection of the tea duties by the excise is to cease; and they are to be transferred to the customs.—(See TEA.)

from fees. These fees were constantly varying both in rate and amount, and formed a continual source of dispute and complaint between the merchant and the officer.

"This system (after having been repeatedly objected to by various commissions of inquiry, and finally by the committee of finance in 1797,) was put an end to in the year 1812, by the act 51 Geo. 3. c. 71., by which all patent offices and fees were abolished, and compensation allowances granted to the patent officers, and fixed salaries established.

"The additional salaries granted under this arrangement amounted to about 200,000*l.* and the temporary compensation allowances to about 40,000*l.* per annum.

"The fees abolished, and from which the public were relieved, amounted to about 160,000*l.* per annum.

"In addition to the amount of fees from which the public were relieved, various allowances made by the Crown to officers for quarantine, coal poundage, poundage on seizures, and many other incidental allowances, which did not appear on the establishment, were also abolished, and the salaries of every officer placed at one view upon the establishment.

"The effect of these salutary measures has been to give a great apparent increase to officers' salaries since 1792; and, upon a mere comparison of the establishment of 1792 with 1830, without the above explanation, it would appear that the pay of the officers had been most materially augmented, whereas, in point of fact, the difference is in the mode of payment: and the incomes of the officers at the present period (as compared with 1792) are in general less; and, consequently, the public are less taxed for the performance of the same duty *now* than in 1792.

"In the year 1792, the warehousing system had not been established. Officers were admitted at all ages, and there was no system of classification or promotion. The officers at the out-ports and in London were generally appointed through local influence; and were too often persons who had failed in trade, or had been in menial service, and who regarded their situations rather as a comfortable provision for their families than as offices for which efficient services were required. The superintendence and powers of the Board were cramped and interfered with by circumstances and considerations which prevented the enforcement of wholesome regulation. The whole system was so imperfect, so far back only as 1818, that a special commission was appointed to inquire into the department; and, upon the recommendation of that commission, various regulations have been adopted.

"The age of admission has been limited; a system of classification and promotion of officers, and a graduated scale of salaries, established throughout the whole department; and, by this means, local interference in the promotion of officers has been abolished; the attendance of officers increased, regulated, and strictly enforced; holidays reduced from 46 in the year to 3; viz. Good Friday, the King's birthday, and Christmas-day; useless oaths, and bonds, and forms of documents of various kinds, discontinued; increased facility and despatch afforded to the merchant's business; the accounts kept in the different offices, and returns of all kinds revised, simplified, and reduced; and various minor regulations of detail established; the whole machinery of the department remodelled, and adapted to the trade and commerce of the country.

"In Ireland, the number of officers employed at all the ports, in the year ended the 5th of January, 1830, and the salaries and charges, did not much exceed the number and expense at the port of Dublin alone in 1818: and, within the space of 11 years, nearly two thirds of the officers employed at the ports in Ireland have been discontinued; the number having been, in 1818, 1755; in 1829, 544: and an annual reduction in salaries and charges has been effected to the extent of 173,724*l.*; the amount having been, in 1818, 285,115*l.*; in 1829, 111,391*l.* (103,813*l.* of that amount having been reduced between the years 1823 and 1828), upon an expenditure of 285,115*l.*; and the receipts were nearly equal, in 1827, to those of 1818 and 1823, notwithstanding the total repeal of the cross Channel duties, amounting to about 340,000*l.* per annum, subsequent to the latter period.

"Already has government relinquished, it may be said, any interference with promotion in the department of the customs, and the road is open to advancement to the meritorious officer.

"Influence is no longer allowed to prevail; and in many cases which have recently occurred, and in which the patronage of government might have been fairly exercised, it has been at once abandoned, in order to give way to arrangements by which the services of some very intelligent and highly respectable officers, whose offices had been abolished, could be again rendered available, with a material saving to the public.

"By a recent order from the Lords of the Treasury, of the 20th of February, 1830, the salaries of the commissioners, and of other officers, have been prospectively reduced, and directions given to revise the whole establishment in the spirit of that order, with a view to every possible reduction."

These are very great improvements, certainly, and reflect much credit on the government, and on the Board by whom its efforts have been zealously seconded; but we are, notwithstanding, satisfied that very great reductions may still be made in the cost of the establishment. These, however, are not to be effected by reducing the salaries of the officers, which, if any thing, are now too low; but by lessening the demand for their services, by reducing and simplifying the duties. The coast guard and coast blockade (the latter is under the orders of the Admiralty), costing together about 400,000*l.* a year, might be wholly dispensed with, were it not for the exorbitant duties on brandy, gin, and tobacco—duties which seem to be intended only to encourage smuggling; and which it is quite certain would be 3 times as productive as they are at this moment, were they reduced to *one third* of their present amount. The duties on a great variety of small articles might also be entirely repealed, without any sensible loss of revenue, and with great advantage to commerce: and were these alterations effected, and the proceedings with respect to the entry and clearing out of ships and goods adequately simplified, a *very great saving* might be made in this department, and the services of a large number of those now employed in it might be dispensed with.

In Scotland, separate Custom-houses seem to be multiplied to an absurd extent. Within these few years, indeed, a very considerable change for the better was effected in the Scotch Custom-house; but it is still susceptible of, and ought to be subjected to, great curtailment.

The reader will find, in the accounts of most imported articles of any consequence given in this work, statements of the customs duty paid on their importation. It may be gratifying, however, to have them all brought together in one point of view, as in the following Table:—

An Account of the Gross Receipt and Net Produce of the Revenue of Customs in Great Britain in the Year ending the 5th of January, 1833; distinguishing the Amount collected on each Article usually producing 1,000*l.* or more per Annum.

List of Articles.	Gross Receipt.			Net Produce.		
	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.
<i>Duties Inwards.</i>	<i>L. s. d.</i>	<i>L. s. d.</i>	<i>L. s. d.</i>	<i>L. s. d.</i>	<i>L. s. d.</i>	<i>L. s. d.</i>
Acid, boracic	4,183 0 0	-	4,183 0 0	4,183 0 0	-	4,183 0 0
Alkanet root	1,753 18 0	57 18 8	1,791 16 8	1,729 6 0	57 18 8	1,787 4 8
Almonds	10,973 16 7	437 1 11	11,470 18 6	10,775 10 8	478 5 0	11,253 15 8
Aloes	2,184 5 5	-	2,184 5 5	1,810 5 2	-	1,810 5 2
Angelica	275 2 10	-	275 2 10	275 2 10	-	275 2 10
Annotto	671 0 1	-	671 0 1	671 0 1	-	671 0 1
Apples, not dried	2,996 12 8	299 15 0	3,296 7 8	2,912 19 7	298 2 0	3,211 1 7
Argol	678 18 5	8 0 1	686 18 6	670 5 6	8 0 1	678 5 7
Arrow root or powder	787 19 9	64 19 4	852 19 1	787 12 4	61 18 8	849 11 0
Ashes, pearl and pot	1,887 14 4	163 2 7	2,050 16 11	1,877 0 11	163 2 7	2,040 3 5
Bacon and hams	1,762 15 5	198 3 6	1,960 18 11	1,761 13 1	198 3 6	1,959 16 7
Balsams	2,490 14 11	57 2 7	2,547 17 6	2,383 6 4	57 2 7	2,440 8 11
Barilla and alkali	15,166 16 7	174 4 9	15,341 1 4	15,156 16 7	172 11 7	15,329 8 2
Bark for tanners' or dyers' use	19,801 0 1	3,340 13 10	22,541 13 10	18,970 2 8	3,280 17 9	22,251 0 3
Baskets	1,043 9 2	1 1 7	1,044 10 9	1,042 2 2	1 1 7	1,044 7 9
Beef, salted	300 19 4	11 12 3	312 11 7	300 19 4	11 12 3	312 11 7
Beer, spruce	5,956 6 3	892 9 10	6,848 16 1	5,950 17 0	890 6 11	6,841 3 11
Berries of all sorts	3,037 11 11	25 0 5	3,062 12 4	3,037 11 11	25 0 5	3,062 12 4
Books	8,843 4 7	86 5 4	8,929 9 11	8,824 1 10	85 8 5	8,909 10 3
Boots, shoes, and calashes	3,748 16 0	3 0 6	3,751 16 6	3,743 4 0	3 0 6	3,746 4 6
Borax	875 0 1	7 9 0	882 15 1	875 6 1	7 9 0	882 15 1
Boxes of all sorts	3,342 1 9	56 7 0	3,378 8 9	3,321 4 9	56 7 0	3,357 11 9
Bristone	6,256 6 5	9,638 8 4	15,725 14 9	6,253 18 5	1,550 11 10	7,784 10 3
Bristles	25,185 16 1	428 8 3	25,614 4 4	25,184 14 7	428 8 3	25,613 2 10
Bugles	3,075 2 0	0 4 0	3,075 6 0	3,042 16 0	0 4 0	3,043 0 0
Butter	127,773 19 10	556 9 10	128,330 9 8	127,739 16 7	553 19 10	128,293 16 5
Canes of all sorts	5,590 8 2	40 16 4	5,631 4 6	5,569 17 7	40 16 4	5,610 13 11
Cantharides	1,869 18 0	12 9 0	1,882 7 0	1,858 19 4	12 9 0	1,871 8 4
Capers	1,534 4 4	19 1 0	1,553 5 4	1,534 4 4	19 1 0	1,553 5 4
Cassia lignea	1,663 1 10	144 1 0	1,807 2 10	1,663 1 10	144 1 0	1,807 2 10
Cheese	62,367 2 11	6,808 13 7	69,175 16 6	62,248 19 7	6,794 13 11	69,043 13 6
China ware, porcelain, and earthenware	4,369 18 5	12 1 5	4,381 19 8	4,200 17 7	12 1 5	4,212 18 0
Cinnamon	416 16 10	-	416 16 10	416 16 10	-	416 16 10
Clocks	5,938 7 11	154 13 9	6,093 1 8	5,863 14 5	154 13 9	6,023 8 2
Cloves	7,643 13 9	66 2 0	7,709 15 9	7,514 16 9	66 2 0	7,580 18 9
Cochineal, granilla, and dust	4,217 18 5	-	4,217 18 5	4,195 15 1	-	4,195 15 1
Cocoa, cocoa nut husks, shells, and chocolate	14,501 19 9	44 1 7	14,546 1 4	14,485 15 10	40 8 1	14,526 3 11
Coffee	548,092 8 11	28,165 1 9	576,247 10 8	547,106 13 8	28,158 5 0	575,264 13 8
Coral beads	2,140 18 1	-	2,140 18 1	2,140 18 1	-	2,140 18 1
Cordage and cables	22 18 4	1 16 3	24 14 7	22 18 4	1 16 3	24 14 7
Cork, unmanufactured	12,990 14 3	2,876 16 1	15,867 10 4	12,988 19 7	2,869 15 9	15,858 14 4
Corks, ready made	264 19 0	9 9 0	274 8 0	264 19 0	9 9 0	274 8 0
Corn, grain, meal, and flour (including buckwheat)	279,954 7 4	29,956 5 8	309,910 13 0	278,005 9 4	29,910 5 2	307,915 14 6
Cotton manufactures (not otherwise described)	2,930 11 9	6 13 10	2,937 5 7	2,903 1 9	6 13 10	2,909 15 7
Cream of tartar	1,374 12 2	291 10 3	1,666 2 5	1,354 18 9	291 10 3	1,646 9 0
Cubebs	1,208 18 6	35 6 0	1,244 4 6	1,208 18 6	35 6 0	1,244 4 6
Currants	312,749 17 2	2,382 12 4	315,132 9 6	311,948 12 6	2,376 12 4	314,324 14 10
Dye and hard woods; viz. Boxwood	1,868 15 7	-	1,868 15 7	1,868 15 7	(Excess of re-payments.)	1,867 17 4
Cedar, under 8 in. square	2,531 10 9	18 9 2	2,549 19 11	2,531 10 9	18 9 2	2,549 19 11
Fustic	913 7 2	8 17 2	922 4 4	905 18 9	8 12 3	914 11 0
Logwood	2,307 15 5	137 8 10	2,445 4 3	2,302 19 0	136 0 0	2,438 19 0
Mahogany	39,543 17 1	5,923 11 6	45,467 8 7	39,501 7 5	5,903 19 6	45,405 6 11
Nicaragua	815 12	-	815 12	806 12	-	806 12
Rosewood	8,027 11 10	351 4 4	8,378 16 4	8,027 11 10	348 14 6	8,376 6 4

List of Articles.	Gross Receipt.						Nett Produce.					
	England.		Scotland.		Great Britain.		England.		Scotland.		Great Britain.	
<i>Duties Inwards—continued.</i>	<i>£.</i>	<i>s. d.</i>	<i>£.</i>	<i>s. d.</i>	<i>£.</i>	<i>s. d.</i>	<i>£.</i>	<i>s. d.</i>	<i>£.</i>	<i>s. d.</i>	<i>£.</i>	<i>s. d.</i>
Eggs	21,565	12 2	-	-	21,565	12 2	21,537	2 0	-	-	21,537	2 0
Elephants' teeth	2,790	12 5	11	14 1	2,792	14 4	2,679	18 0	10	4 10	2,699	8 10
Embroidery and needlework	5,500	12 11	1	13 0	5,502	5 11	5,195	19 4	1	13 0	5,197	12 4
Essence of bergamot and lemons. (See Essential oils.)												
Feathers for beds	4,121	13 2	580	14 0	4,702	7 2	4,116	15 1	672	7 6	4,689	2 7
ostrich	626	5 2	-	-	626	5 2	626	5 2	-	-	626	5 2
Figs	22,571	15 10	270	18 5	22,642	14 4	22,131	8 6	270	18 5	22,402	6 8
Fish, anchovies	827	2 8	2	3 0	829	5 8	815	6 0	1	15 1	817	1 1
eels	940	10 0	-	-	940	10 0	940	10 0	-	-	940	10 0
oysters	5,846	5 9	-	-	5,846	5 9	5,846	5 9	-	-	5,846	5 9
Flax, and tow, or codilla of hemp and flax	1,412	1 2	2,703	17 3	4,115	18 5	1,405	12 6	2,609	16 9	4,075	9 3
Flowers, artificial (not of silk)	615	7 9	0	18 3	616	6 0	614	7 9	0	18 3	615	6 0
Furs	34,531	19 1	8	3 9	34,540	2 11	34,071	6 3	8	3 9	34,079	10 0
Ginger, dry	3,450	12 7	63	7 5	3,514	0 0	3,428	13 7	63	7 5	3,492	1 0
Glass; viz. bottles, green or common	9,156	19 10	633	12 3	9,790	12 1	9,145	11 2	631	2 7	9,776	13 9
of all other sorts	4,680	11 7	83	16 6	4,764	8 1	4,674	1 3	83	16 3	4,757	17 6
Grains, Guinea	1,635	10 0	-	-	1,635	10 0	1,635	10 0	-	-	1,635	10 0
Grapes	1,580	10 1	102	14 7	1,683	9 8	1,559	8 1	102	14 7	1,662	2 8
Gum, animal and copal	1,508	15 8	-	-	1,508	15 8	1,496	3 3	-	-	1,496	3 3
Arabic	2,657	12 2	114	4 9	2,771	16 11	2,636	13 6	114	4 9	2,750	18 9
Senegal	5,788	0 3	-	-	5,788	0 3	5,633	11 5	-	-	5,633	11 5
lac dye	1,447	4 8	-	-	1,447	4 8	1,447	4 8	-	-	1,447	4 8
shellac	2,046	3 8	-	-	2,046	3 8	2,046	3 8	-	-	2,046	3 8
tragacanth	1,066	0 9	-	-	1,066	0 9	986	14 9	-	-	986	14 9
Hair, horse	243	18 6	3	12 1	247	10 7	243	18 6	3	12 1	247	10 7
human	701	15 9	-	-	701	15 9	700	3 9	-	-	700	3 9
Hair or goats' wool, manufactures	2,482	15 5	31	13 0	2,514	8 5	2,474	19 5	31	13 0	2,506	12 5
Hats of chip and straw	16,707	3 2	-	-	16,707	3 2	16,707	3 2	-	-	16,707	3 2
Hemp	28,427	19 4	4,325	2 7	32,753	1 11	25,381	4 7	3,181	7 10	28,562	12 5
Hides, not tanned	21,988	0 7	1,984	9 9	23,972	8 4	21,794	6 8	1,965	15 9	23,759	2 4
tanned	1,164	13 8	6	0 0	1,170	13 2	1,164	13 2	6	0 0	1,170	13 2
Horns, horn tips, and pieces	1,715	5 5	54	12 3	1,769	13 8	1,705	12 11	53	3 2	1,758	16 1
Horses	945	0 0	57	0 0	1,002	0 0	937	0 0	57	0 0	994	0 0
Jalap	2,536	4 3	71	5 6	2,607	9 9	2,531	1 7	71	5 6	2,602	7 1
India rubbers	772	16 3	-	-	772	16 3	765	10 0	-	-	765	10 0
Indigo	30,597	13 10	140	9 6	30,738	3 4	30,539	17 4	130	17 6	30,670	14 10
Iron, in bars	20,538	9 0	1,011	12 9	21,550	9 6	20,253	9 2	1,010	19 0	21,264	8 2
of all other sorts	707	10 4	55	0 0	762	10 13	704	2 1	52	18 3	757	3 8
Isinglass	3,838	0 9	12	9 6	3,850	10 3	3,835	5 2	12	9 6	3,848	14 8
Juice of lemons, limes, and oranges	1,041	13 4	114	10 0	1,156	3 4	1,041	13 4	114	10 0	1,156	3 4
Juniper berries. (See Berries.)												
Lace thread	358	10 2	2	9 6	360	19 8	358	10 2	2	9 6	360	19 8
Lacquered ware	1,008	2 0	8	17 0	1,016	19 6	997	8 3	8	17 0	1,006	5 3
Lead, black	2,347	1 5	5	6 0	2,352	7 9	2,292	8 5	4	14 0	2,297	2 5
Leather gloves	27,220	0 5	-	-	27,220	0 5	27,105	16 3	-	-	27,105	16 3
manufactures of, except boots, shoes, and gloves	1,050	11 8	13	11 2	1,064	2 10	1,050	11 8	13	11 2	1,064	2 10
Lemons and oranges	50,255	11 9	2,315	5 4	52,570	17 1	49,832	17 9	2,505	15 4	52,338	13 1
Linens, foreign	17,429	11 7	43	19 10	17,473	11 5	17,190	2 1	43	19 10	17,234	1 11
Liquorice juice	19,924	7 4	1,888	7 0	21,812	14 4	19,924	7 4	1,888	2 4	21,812	9 8
Mace	2,613	8 11	-	-	2,613	8 11	2,613	8 11	-	-	2,613	8 11
Madder and madder root	18,976	8 2	2,754	5 3	21,730	13 5	18,856	8 2	2,723	15 6	21,580	3 8
Manna	505	6 6	-	-	505	6 6	480	8 7	-	-	480	8 7
Mats of Russia	4,119	2 10	700	17 9	4,820	0 7	3,987	17 2	668	3 1	4,656	0 7
other sorts	815	11 2	23	1 5	838	12 7	814	6 9	23	1 5	837	8 9
Melasses	128,216	5 8	126,439	5 11	254,655	11 0	128,083	16 3	125,841	15 3	253,924	11 8
Musical instruments	1,508	14 9	3	9 6	1,512	12 5	1,492	3 11	3	9 6	1,495	19 8
Myrrh	663	17 10	-	-	663	17 10	495	4 11	-	-	495	4 11
Nutmegs	14,505	8 3	50	2 6	14,555	10 9	14,502	8 3	50	2 6	14,552	10 9
Nuts, chestnuts	2,353	8 10	12	18 0	2,366	6 10	2,310	14 10	10	18 0	2,321	12 10
small	12,679	19 7	57	1 6	12,737	1 1	12,610	5 7	52	17 6	12,663	5 1
walnuts	1,454	12 10	49	5 4	1,503	18 2	1,437	9 4	48	18 4	1,486	7 8
Oil, castor	2,422	6 10	127	7 6	2,549	14 4	2,412	1 1	127	7 6	2,539	8 7
chemical, essential, and perfumed of all sorts	9,061	18 5	91	6 10	9,153	5 3	9,000	13 5	91	6 10	9,092	0 3
olive	42,580	1 10	384	2 5	42,964	4 3	42,505	1 0	383	14 1	42,888	15 1
palm	27,559	2 0	0	5 0	27,559	7 0	27,541	7 3	0	3 4	27,541	10 7
rain, spermaceti and blubber	2,277	15 4	499	2 1	2,706	17 5	2,272	5 5	427	2 10	2,699	8 3
Oker	507	17 4	1	4 8	508	2 0	507	17 4	1	4 8	509	2 0
Opium	5,933	7 6	52	0 0	5,985	7 6	5,929	6 0	52	0 0	5,981	0 6
Orchael and orchelia	288	10 6	0	4 9	288	15 3	283	2 11	0	4 9	283	7 8
Paper	801	15 7	-	-	801	15 7	801	8 1	-	-	801	8 1
of the Isle of Man	969	0 0	-	-	969	0 0	969	0 0	-	-	969	0 0
for hangings	851	10 10	-	-	851	10 10	851	10 10	-	-	851	10 10
Pepper of all sorts	91,995	14 4	8,227	8 8	100,223	5 0	91,844	7 2	8,227	8 8	100,071	15 10
Pices	2,011	11 1	55	15 7	2,066	12 8	2,010	11 1	55	15 7	2,065	6 8
Pimento	5,769	11 4	296	14 7	6,066	5 11	5,767	9 8	287	0 10	6,054	6 10
Pitch	368	13 3	93	17 7	462	10 10	368	13 3	89	18 7	458	11 10
Plattling of chip or straw	15,209	7 9	-	-	15,209	7 9	15,198	6 9	-	-	15,198	6 9
Plums, dried	470	19 1	1	12 5	472	11 6	470	9 6	1	11 5	472	0 9
Prints and drawings	1,309	15 6	9	12 3	1,319	7 9	1,302	1 11	9	12 3	1,311	14 2
Prunes	5,750	14 2	361	7 8	6,062	1 10	5,718	16 0	356	4 9	6,075	0 5
Quicksilver	2,678	2 10	0	12 7	2,678	2 10	2,678	2 10	0	12 7	2,678	2 10
Quills, goose	3,609	14 7	95	16 7	4,202	11 2	3,609	14 7	95	16 7	4,202	11 2
Radix ipecacuanhe	986	2 11	-	-	986	2 11	977	6 11	-	-	977	6 11
Rags, &c. for paper	1,401	0 7	518	15 10	1,719	16 5	1,375	4 8	518	4 1	1,693	8 9
Raisins	141,537	17 2	4,177	8 0	145,715	5 2	140,285	2 10	4,057	17 9	144,343	0 7
Rapessed and other oil cakes	3,232	17 9	388	13 10	3,621	11 7	3,221	0 0	386	1 5	3,607	1 5
Rhubarb	4,213	17 10	-	-	4,213	17 10	4,207	2 10	-	-	4,207	2 10
Rice	6,508	12 6	237	15 8	6,746	17 11	6,417	2 11	237	15 0	6,654	15 11
in the husk	28,187	7 11	-	-	28,187	7 11	20,095	9 8	-	-	20,095	9 8
Sago	913	7 4	3	9 8	916	17 0	913	7 4	3	9 8	916	17 0
Saltpetre	5,144	18 4	9	10 8	5,154	9 0	5,123	10 5	9	10 8	5,133	1 1
Sarsaparilla	4,275	4 8	54	4 9	4,329	9 5	4,007	2 4	54	4 9	4,061	7 1
Seammony	1,477	18 10	3	14 5	1,481	13 3	1,484	19 5	3	14 5	1,488	13 11
Seeds of all sorts (including tares)	93,244	5 2	9,887	11 1	103,131	16 3	92,723	4 6	9,833	13 8	102,556	18 2
Senna	6,631	0 11	175	16 6	6,806	17 5	6,505	15 3	175	16 6	6,679	11 9
Ships' hulls and materials	726	7 7	203	1 9	929	9 4	637	10 0	179	1 9	816	12 3
Shumac	5,561	6 8	656	15 5	6,218	2 1	5,311	12 10	622	3 6	5,933	16 4
Silk, raw	14,202	2 2	-	-	14,202	2 2	14,159	5 3	-	-	14,159	5 3
waste, knubs and husks	294	4 3	-	-	294	4 3	293	18 3	-	-	293	18 3
thrown	52,013	1 5	-	-	52,013	1 5	14,052	6 7	-	-	12,097	18 1

(Excess of drawbacks.)

List of Articles.	Gross Receipt.			Nett Produce.		
	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.
<i>Duties Inwards—continued.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
Silk manufactures, East Indian	19,296 15 8	-	19,296 15 8	19,262 17 10	-	19,262 17 10
do do	149,079 11 4	9 4 5	149,088 15 9	148,667 5 10	9 4 5	148,676 10 3
Skins (not being furs)	16,289 15 11	2,104 0 6	18,393 16 5	16,047 17 7	2,015 15 11	18,063 13 6
Smalts	5,053 3 6	512 4 6	5,565 8 0	5,051 7 10	512 4 6	5,563 12 4
Soap, hard and soft, foreign	1,277 10 6	33 7 9	1,310 18 3	1,277 10 6	33 7 9	1,310 18 3
Spelter	5,578 17 6	125 0 5	5,703 17 11	5,573 17 6	125 0 5	5,698 17 11
Spirits, foreign, viz. rum	1,520,102 1 11	50,411 14 2	1,570,513 16 2	1,518,994 8 1	50,408 2 2	1,569,402 10 3
brandy	1,697,444 16 5	68,799 0 4	1,766,243 16 9	1,697,095 7 2	68,794 2 10	1,765,889 10 0
Geneva	15,577 8 1	7,956 16 9	23,534 4 10	15,567 9 8	7,946 18 9	23,514 8 5
of all other sorts	9,126 16 1	734 2 10	9,860 18 11	9,020 1 11	721 15 11	9,741 17 10
of the manufacture of	-	-	-	-	-	-
Guernsey and Jersey	21,071 18 1	-	21,071 18 1	21,054 0 7	-	21,054 0 7
Sponge	2,147 11 7	-	2,147 11 7	2,097 4 1	-	2,097 4 1
Stones, viz. burrs for millstones	1,515 0 9	31 12 4	1,546 13 3	1,309 15 2	31 12 4	1,341 7 6
marble blocks	688 4 11	30 15 5	739 0 4	665 7 5	50 6 1	715 13 6
Succades	899 8 8	62 14 2	962 2 10	889 4 11	62 14 2	951 19 1
Sugar	4,457,812 6 2	508,660 13 4	4,946,473 1 6	3,571,449 11 1	415,063 1 7	3,986,513 12 8
Tallow	175,848 11 11	9,151 10 11	185,000 2 10	175,484 7 2	9,111 18 5	184,596 5 7
Tamarinds	679 0 11	114 8 0	795 8 11	676 12 8	112 0 2	788 12 10
Tar	5,559 6 1	1,130 11 1	6,669 17 2	5,506 5 8	1,094 4 0	6,600 9 8
Balks and ufers, under 5	1,230 5 7	115 2 0	1,345 7 7	1,230 5 7	115 2 0	1,345 7 7
inches square	81,366 9 11	28,362 7 4	109,728 17 3	80,140 15 5	28,347 8 10	108,488 4 3
Battens and batten ends	479,819 19 8	9,683 11 0	489,503 10 8	475,959 16 6	9,664 9 0	485,620 5 6
Deals and deal ends	4,518 3 1	39 8 5	4,557 11 6	4,475 12 9	38 4 6	4,513 17 3
Fire quarters	5,429 0 2	14 12 7	5,443 12 9	5,369 9 8	14 12 7	5,384 2 3
Knees of oak	1,556 8 9	518 18 1	1,875 6 10	1,354 13 5	515 5 8	1,869 19 1
Lathwood	25,510 2 3	2,381 13 4	27,891 15 7	24,203 11 6	2,546 11 11	26,609 18 5
Masts and spars	15,917 19 10	1,199 11 0	15,117 10 10	13,868 6 2	1,177 15 5	15,046 1 7
Oak plank	3,638 12 6	3,594 7 9	7,235 0 3	3,656 10 6	3,549 16 9	7,206 7 2
Oars	780 16 2	101 19 7	882 15 9	771 5 0	101 19 7	873 4 7
Staves	45,930 4 2	2,943 13 11	46,873 18 1	43,886 17 10	2,938 15 11	46,825 15 9
Teak	6,696 3 6	665 5 9	7,361 9 3	6,685 3 6	662 9 5	7,347 12 11
Timber, fir, 8 inches square	362,442 1 2	61,047 11 9	423,494 12 11	314,258 15 0	60,671 11 7	374,910 6 7
or upwards	29,999 10 11	8,174 11 3	38,174 1 10	29,966 7 10	8,082 1 4	38,048 9 2
oak do	5,944 12 5	1,587 3 6	7,531 15 11	5,903 4 10	1,561 0 6	7,464 5 4
of other sorts, do.	7,455 4 10	353 7 1	7,806 11 11	7,391 17 9	353 1 1	7,744 18 10
Wainscot logs, do.	2,146,442 0 9	291,392 5 0	2,437,834 5 9	2,137,242 10 1	291,289 17 6	2,428,532 7 7
Tobacco and snuff	458 10 7	0 8 6	458 19 1	457 13 1	0 8 6	458 1 7
Tortoiseshell	3,456 19 6	50 5 3	3,507 4 9	3,418 16 4	50 5 3	3,469 1 7
Toys	73,797 11 2	2 2 2	73,799 14 5	73,558 14 5	-	73,558 14 3
Turpentine, common	6,908 2 10	50 0 0	6,938 2 10	6,907 7 10	30 0 0	6,937 7 10
Valonia	2,468 4 0	38 9 0	2,506 13 0	2,457 0 0	38 9 0	2,495 9 0
Verdigris	1,407 7 2	79 4 6	1,486 11 8	1,401 13 10	76 15 6	1,478 9 4
Vermicelli and macaroni	216 13 0	123 9 0	340 2 0	215 10 6	121 16 0	337 8 6
Vinegar	-	-	-	-	-	-
of the manufacture of	16 0 6	0 14 4	16 14 10	16 0 6	0 14 4	16 14 10
Guernsey and Jersey	4,032 11 2	112 7 0	4,144 18 2	4,031 5 2	109 19 0	4,141 4 2
Water, Cologne, in flasks	778 6 9	49 1 1	827 7 10	774 1 7	49 1 1	823 8 2
Wax, bees', &c.	1,331,584 16 5	104,259 8 6	1,435,844 4 11	1,277,196 15 5	99,829 2 8	1,377,025 18 1
Wines of all sorts	142,613 4 7	-	142,613 4 7	142,613 4 7	-	142,613 4 7
Wool, cotton	591,435 17 1	37,834 13 10	629,270 10 11	588,149 11 1	37,505 1 7	625,754 12 8
sheep's and lambs'	102,276 19 1	0 1 1	102,277 0 2	102,027 19 4	-	102,027 2 11
Woolen manufactures, not	-	-	-	-	(Excess of	-
otherwise described, includ-	-	-	-	-	repayments.)	-
ing carpets	11,907 18 5	1 1 9	11,909 0 6	11,879 1 10	1 1 9	11,880 3 7
Yarn, cotton	499 12 9	303 15 2	803 7 7	499 12 5	303 15 2	803 7 7
linen, raw	534 8 0	118 14 9	653 2 9	534 8 0	118 6 7	652 14 7
Yellow berries. (See Berries.)	416 12 10	-	416 12 10	416 12 10	-	416 12 10
Zaffre	90,833 2 4	3,194 17 11	94,028 0 3	88,852 4 4	3,178 5 9	92,030 10 1
All other articles	-	-	-	-	-	-
Total duties, inwards, } carried forward	16,419,796 6 2	1,467,803 6 6	17,887,599 12 8	15,363,788 2 9	1,364,002 15 10	16,727,790 18 7
Coals and culm exported	51,042 8 0	5,573 14 10	56,616 2 10	48,923 0 5	5,407 14 11	54,330 15 4
British sheep and lambs' wool,	2,905 16 3	38 17 0	2,944 13 3	2,827 4 9	38 17 0	2,866 1 9
woollen yarn, &c. exported	15 2 7	-	15 2 7	15 2 7	-	15 2 7
Skins, do.	-	-	-	-	-	-
Per centage duty on British	59,697 5 2	2,553 15 3	62,251 0 5	53,513 6 6	2,523 5 9	56,036 12 3
goods exported	-	-	-	-	-	-
Total duties outwards, } carried forward	115,660 12 0	8,166 7 1	121,826 19 1	105,278 14 3	7,969 17 8	113,248 11 11
Duties inwards, brought forward	16,419,796 6 2	1,467,803 6 6	17,887,599 12 8	15,363,788 2 9	1,364,002 15 10	16,727,790 18 7
outwards, do.	115,660 12 0	8,166 7 1	121,826 19 1	105,278 14 3	7,969 17 8	113,248 11 11
Canal and dock duty, Isle of	16,533,456 18 2	1,475,969 13 7	18,009,426 11 9	15,469,066 17 2	1,371,972 13 6	16,840,433 10 8
Man duties, rent of quays,	-	-	-	-	-	-
goods sold for duty, &c.	156,294 15 2	1,944 1 9	158,238 16 11	117,948 6 2	1,648 17 6	120,198 3 8
Total, Great Britain	16,689,751 13 4	1,477,913 15 4	18,167,665 8 8	15,587,015 3 4	1,373,616 11 0	16,960,631 14 4
Ireland	-	-	1,516,985 16 2	-	-	1,507,249 11 11
Total, United Kingdom	-	-	19,684,654 4 10	-	-	18,467,881 6 3

Inspector General's Office, Custom House,
London, 25th of March, 1833.

WILLIAM IRVING,
Inspector General of Imports and Exports.

The charges of collection on the customs revenue of the United Kingdom during the same year were —

	Great Britain.		Ireland.	
	<i>£</i>	<i>s. d.</i>	<i>£</i>	<i>s. d.</i>
Civil department	-	-	734,793 10 11½	130,044 18 7
Harbour vessels	-	-	5,187 17 1	233 12 9
Cruisers	-	-	133,914 3 2½	9,860 6 6
Preventive water guard	-	-	229,789 12 1½	112,189 1 3½
Land guard	-	-	18,352 0 8	-
	<i>£</i> 1,128,037	4 1	<i>£</i> 252,327	19 1½

Inspector General of Imports and Exports. Miserable Attempt at Economy in this Department. — The office of inspector general of imports and exports was established in 1696. The accounts of the trade and navigation of the country, annually laid before parliament, are furnished by this office; and, owing to the ability of the officers, the improved manner in which these accounts are now made out, and the practice of giving statements of the quantities of the principal articles exported and imported, and the declared or real value of the former, they have become of great public importance. It is singular, however, that after having existed for about 135 years, and being gradually brought to a high pitch of perfection, this office was, in 1830, rendered nearly useless by a pitiful attempt to *save the salary of a couple of clerks!* Previously to that year, the accounts of the trade and revenue of the two great divisions of the empire were exhibited separately and jointly; so that if any one, for example, wished to know the quantity of sugar entered for home consumption in 1829, in Great Britain and in Ireland, he would have found the results separately stated; and in the same way for the produce of any article or tax. Nothing, it is plain, could be more desirable than an arrangement of this sort; which, indeed, considering the entirely different situation of the two great divisions of the empire, is the only one capable of affording the means of drawing any useful conclusions. But in 1830, ministers, in order to accomplish the miserable object already alluded to, had all the accounts consolidated into one mass (*rudis et indigesta moles*); so that it became impossible to tell what was the consumption of any article, or the produce of any tax, either in Great Britain or in Ireland, — the only information communicated being the general result as to the United Kingdom! Nothing more absurd was ever imagined. On the principle that Ireland is taken into the same average with Great Britain, we might take in Canada; for there is decidedly less difference between the condition and habits of the people of Canada and those of Britain, than there is between those of the British and Irish. But this measure was not objectionable merely from its confounding such dissimilar elements, and laying a basis for the most absurd and unfounded inferences: it rendered all the previous accounts in a great measure useless; and would, had it been persevered in, have effectually deprived statesmen and statisticians of some of the very best means of instituting a comparison between the past and future state of both divisions of the empire. Happily, however, this abortive attempt at economy has been relinquished. The moment Mr. Poulett Thomson attained to office, he took measures for the restoration of that system which had been so unwisely abandoned; and every one in any degree conversant with matters of finance, commerce, or statistics, will agree with us in thinking that the Right Hon. Gentleman could have rendered few more acceptable services. The public accounts for 1830, the only ones made out on the new system, were a disgrace to the country. We are glad, however, to have to add that they have been withdrawn, and replaced by others.

CUTLERY, a term used to designate all manner of sharp and cutting instruments made of iron or steel, as knives, forks, scissors, razors, shears, scythes, &c. Sheffield is the principal seat of the cutlery manufacture; but the knives and other articles made in London are said to be of superior quality.

The act 59 Geo. 3. c. 7. gives the manufacturers of cutlery made of *wrought* steel, the privilege of marking or stamping them with the figure of a hammer; and prohibits the manufacturers of any articles of cutlery, edge tools, or hardware, *cast or formed in a mould*, or manufactured otherwise than by means of a hammer, from marking or impressing upon them the figure of a hammer, or any symbol or device resembling it, on pain of forfeiting all such articles, and 5*l.* for every dozen. A penalty of 10*l.* per dozen, exclusive of forfeiture, is also imposed upon every person having articles of cutlery in his possession for the purpose of sale, marked with the words *London*, or *London made*, unless the articles so marked have been really manufactured within the city of London, or a distance of 20 miles from it.

CYPRESS, a forest tree of which there are many varieties, the species denominated the evergreen cypress (*Cupressus sempervirens*) and the white cedar (*Cupressus Thyoides*) being the most celebrated.

The cypress is indigenous to the southern parts of Europe, to several parts of Asia, and to America. It grows to a great size, and is a most valuable species of timber. It is never attacked by worms; and exceeds all other trees, even the cedar, in durability. Hence the Athenians, when desirous to preserve the remains of their heroes and other great men, had them enclosed in cypress coffins; and hence, also, the external covering of the Egyptian mummies is made of the same enduring material. The cypress is said to live to a great age; and this circumstance, combined with its thick dark green foliage, has made it be regarded as the emblem of death and the grave.

In his *Geography and History of the Western States of America*, Mr. Timothy Flint has given the following account of the cypress trees found in the southern parts of the valley of the Mississippi: — “These noble trees rear their straight columns from a large cone-shaped buttress, whose circumference at the ground is, perhaps, 3 times that of the regular shaft of the tree. This cone rises from 6 to 10 feet, with a regular and sharp taper, and from the apex of the cone towers the perpendicular column, with little taper after it has left the cone, from 60 to 80 feet clear shaft. Very near the top it begins to

throw out multitudes of horizontal branches, which interlace with those of the adjoining trees, and, when bare of leaves, have an air of desolation and death, more easily felt than described. In the season of vegetation the leaves are short, fine, and of a verdure so deep as almost to seem brown, giving an indescribable air of funereal solemnity to this singular tree. A cypress forest, when viewed from the adjacent hills, with its numberless interlaced arms covered with this dark brown foliage, has the aspect of a scaffolding of verdure in the air. It grows, too, in deep and sickly swamps, the haunts of fever, mosquitoes, moccassin snakes, alligators, and all loathsome and ferocious animals, that congregate far from the abodes of man, and seem to make common cause with nature against him. The cypress loves the deepest, most gloomy, inaccessible swamps; and, south of 33°, is generally found covered with sable festoons of long moss, hanging, like shrouds of mourning wreaths, almost to the ground. It seems to flourish best when water covers its roots for half the year. Unpromising as are the places and circumstances of its growth, no tree of the country where it is found is so extensively useful. It is free from knots, is easily wrought, and makes excellent planks, shingles, and timber of all sorts. It is very durable, and incomparably the most valuable tree in the southern country of this valley."—(Vol. i. p. 62.)

D.

DAMAGED GOODS, in the language of the customs, are goods, subject to duties, that have received some injury either in the voyage home or in the bonded warehouses.

It is enacted by the 3 & 4 Will. 4. c. 52., that if any goods rated to pay duty according to the number, measure, or weight thereof (except those after mentioned), shall receive damage during the voyage, an abatement of such duties shall be allowed proportionally to the damage so received; provided proof be made to the satisfaction of the commissioners of customs, or of officers acting under their direction, that such damage was received after the goods were shipped abroad in the ship importing the same, and before they were landed in the United Kingdom; and provided claim to such abatement of duties be made at the time of the first examination of such goods.—§ 30.

It is further enacted, that the officers of customs shall examine such goods, and may state the damage which, in their opinion, they have so received, and may make a proportionate abatement of duties; but if the officers of customs be incompetent to estimate such damage, or if the importer be not satisfied with the abatement made by them, the collector and comptroller shall choose 2 indifferent merchants experienced in the nature and value of such goods, who shall examine the same, and shall make and subscribe a declaration, stating in what proportion, according to their judgment, the goods are lessened in value by such damage, and the officers of customs may make an abatement of the duties according to the proportion of damage declared by such merchants.—§ 31.

Provided always, that no abatement of duties shall be made on account of any damage received by any of the sorts of goods herein enumerated; viz. cocoa, coffee, oranges, pepper, currants, raisins, figs, tobacco, lemons, and wine.—§ 32.

DAMAR, a kind of indurated pitch or turpentine exuding spontaneously from various trees indigenous to most of the Indian islands. Different trees produce different species of resin, which are designated according to their colour and consistence. "One is called *Damar-batu* in Malay, or *Damar-selo* in Javanese, which means hard or stony rosin; and another in common use *Damar-puteh*, or white rosin, which is softer. The trees which produce the damar yield it in amazing quantity, and generally without the necessity of making incisions. It exudes through the bark; and is either found adhering to the trunk or branches in large lumps, or in masses on the ground under the trees. As these often grow near the sea-side, or on the banks of rivers, the damar is frequently floated away, and collected in distant places as drift. It is exported in large quantities to Bengal and China; and is used for all the purposes to which we apply pitch, but principally in paying the bottoms of ships. By a previous arrangement, almost any quantity may be procured at Borneo, at the low rate of $\frac{1}{2}$ dollar per picul."—(*Crawford, East. Archip.* vol. i. p. 455., vol. iii. p. 420.)

DAMASK (Ger. *Damasten Tafelzeug*; Du. *Damaskwerk*; Fr. *Venise, Damas*; It. *Tela damaschina*; Sp. *Tela adamascada*; Rus. *Kamtschatniü salfftki*), a species of table linen.—(See **LINEN**.)

DANTZIC, one of the principal emporiums of the north of Europe, in West Prussia, in lat. 54° 20' 48" N., lon. 18° 38' E. Population about 56,000. It is situated on the left or western bank of the Vistula, about 4 miles from where it falls into the sea. The harbour is at the mouth of the river, and is defended on each side by pretty strong forts. The town is traversed by the small river Motlau, which has been rendered navigable for vessels drawing 8 or 9 feet water.

Roads, Port, &c.—The road or bay of Dantzic is covered on the west side by a long, narrow, low, sandy tongue of land, extending from Reserhoft Point (on which is a light-house), in lat. 54° 50½', lon. 18° 23' 15", upwards of 50 miles, in an E. by S. direction, having the small town of Heela, or Heel, near its termination. A light-house, elevated 123 feet (Eng.) above the level of the sea, has been erected within about $\frac{1}{4}$ mile of the extremity of this point. The flashes of the light, which is a revolving one, succeed each other every $\frac{1}{4}$ minute. Dantzic lies about S. $\frac{1}{2}$ W. from the Heel; its port, denominated the Fairwater.

being distant about 4 leagues. There is good anchorage in the roads for ships of any burden; but they are exposed, except immediately under the Heel, to the north and north-easterly winds. There are harbour lights at the entrance to the port. All ships entering the Vistula must heave to about a mile off the port, and take a pilot on board; and pilots must always be employed in moving ships in the harbour, or in going up and down the river. The usual depth of water at the mouth of the river is from 12 to 13 feet (Eng.); in the harbour, from 13 to 14 feet; at the confluence of the Motlau with the Vistula, from 9 to $9\frac{1}{2}$ feet; and in town from 8 to 9 feet. Moles have been erected on both sides the entrance to the harbour: that on the eastern side, which is most exposed, is constructed of granite, but is not yet completed; the other is partly of stone and partly of timber.

Trade of Dantzic. — Next to Petersburg, Dantzic is the most important commercial city in the north of Europe. It owes its distinction in this respect to its situation; the Vistula, with its important tributaries the Bug, Narew, &c., giving it the command of a great internal navigation, and rendering it the *entrepôt* where the surplus products of West Prussia, Poland as far as Hungary, and part of Lithuania, are exchanged for those imported from the foreigner. The exports of wheat from Dantzic are greater than from any other port in the world. There are four sorts of wheat distinguished here; viz. *white, high-mixed, mixed, and red*, according as the white or red predominates. The quality of the Dantzic wheat is for the most part excellent; for, though small in the berry, and not so heavy as many other sorts, it is remarkably thin skinned, and yields the finest flour. The white Polish wheat exported here is the best in the Baltic. Rye is also very superior, being both clean and heavy; and the exports are very large. The exports of barley and oats are comparatively inconsiderable, and the qualities but indifferent. Very fine white peas are exported. Next to grain, timber is the most important article of export from Dantzic. The principal supply of fir timber, masts, &c. is brought by the River Narew, which, with its branches, rise in Old Prussia and Lithuania, and falls into the Bug near the confluence of the latter with the Vistula. Oak plank, staves, &c. are brought down from the higher parts of the Vistula, and the tributary streams of Dunajetz, Wieprez, &c. Weed ashes, pearl-ashes, bones, zinc, wool, spruce beer, feathers, &c. are also exported.

Money. — Accounts used formerly to be wholly kept in guildens, guilders, or florins of 30 groschen. The rixdollar = 3 florins = 90 groschen = 270 schillings = 1,620 pfennings. The florin or guilder = 9d. sterling, and the rixdollar = 2s. 3d.

A new system was, however, introduced into all parts of the Prussian dominions, conformably to the decrees of the 30th of September, 1821, and of the 22d of June, 1823; but it has not hitherto entirely superseded the method of accounting previously in use.

The Cologne mark (containing 3,609 Eng. grains) is the weight at present used in the Prussian mint in weighing the precious metals. The fineness of the coins is not determined, as previously, by carats or loths, but the mark is divided for this purpose into 288 grains. Accounts are now kept in the public offices in thalers or dollars (R.), silver groschen, and pfennings: 1 dol. = 30 sil. gr.; 1 sil. gr. = 12 pf.

The only silver monies now coined are dollars and $\frac{1}{16}$ dollar pieces; but smaller coins are in circulation, of former coinages.

The Prussian silver coins have $\frac{1}{4}$ of alloy; and as the mark is coined into 14 dollars, each should contain 257.68 Eng. grains pure silver, and be worth about 2s. 11 $\frac{1}{2}$ d. sterling; but the assays do not always strictly coincide with the mint valuation.

The gold coins are Frederick d'ors, double, single, and half pieces. The mark of 288 grains, having 260 grains of fine gold, is coined into 35 Fred. d'ors. The Fred. d'or is worth from 5 dol. 18 sil. gr. to 5 dol. 22 sil. gr., according to the demand.

Weights and Measures. — The commercial weights are,

32 Loths	= 1 Ounce.	20 Pounds	= 1 Small stone.
16 Ounces	= 1 Pound.	33 Pounds	= 1 Large stone.
16 $\frac{1}{2}$ Pounds	= 1 Lispound.		

110 lbs. = 1 centner; 3 centners = 1 shippound (330 lbs.); 100 lbs. of Dantzic = 103.3 lbs. avoidupois = 46.85 kilog. = 94.7 lbs. of Amsterdam = 96.6 lbs. of Hamburg.

The liquid measures are, for beer,

5 Quarts	= 1 Anker.	2 Hhds.	= 1 Both.
4 Ankers	= 1 Ahm.	2 Both	= 1 Fuder.
1 $\frac{1}{2}$ Ahm	= 1 Hhd.	2 Fuder	= 1 Last = 620 $\frac{1}{4}$ Eng. wine gallons.

In wine measure, which is less than beer measure, the ahm = 39 $\frac{3}{4}$ Eng. gallons. The pipe = 2 ahms.

The last of corn = 3 $\frac{1}{2}$ malters = 60 scheffels = 240 viertels = 960 metzen; and weights 4,680 lbs. Dantzic weight in rye. The scheffel = 547 of a hectolitre = 1.552 Winchester bushel. Hence the last of 60 scheffels = 11 quarters 3 bushels; the last of 56 $\frac{1}{2}$ scheffels = 10 quarters 7 bushels.

The Dantzic foot = 11.3 Eng. inches, or 100 Dantzic feet = 94.16 Eng. feet. The ell is 2 feet Dantzic measure. The Rhineland or Prussian foot = 3.138 French metres, or 12.356 Eng. inches: hence 100 Prussian = 102.8 English feet. The Prussian or Berlin ell has 25 $\frac{1}{2}$ Prussian inches = 26.256 Eng. ditto. 100 Berlin ells = 72.93 Eng. yards; and 137.142 Berlin ells = 100 Eng. yards. 14 $\frac{1}{2}$ Prussian miles are equal to 15 geographical miles.

Oak planks, deals, and pipe staves, are sold by the shock of 60 pieces; wheat, rye, &c. are sold by the last of 56 $\frac{1}{2}$ scheffels. — (*Kelly's Cambist; Nelkenbrecker, Manuel Universel.*)

Imports. — We regret our inability to lay before the reader any account of the quantities of the different articles usually imported into Dantzic. They consist of sugar, coffee, wine, oil, brandy, spices, copper, lead, furs, cotton stuffs and cotton yarn, woollens, hardware, silks, indigo, dye woods, &c.

We subjoin an

Account of the principal Articles exported from Dantzic during each of the Three Years ending with 1831, with their Prices and Values in Sterling Money.

Articles.	1829.			1830.			1831.		
	Quantity.	Average Prices in Sterling Money.	Value.	Quantity.	Average Prices in Sterling Money.	Value.	Quantity.	Average Prices in Sterling Money.	Value.
	L. s. d.		L. s. d.	L. s. d.		L. s. d.	L. s. d.		L. s. d.
Wheat, Imp. qr. at 10½ per last	306,766	2 7 1	722,178 5 10	398,588	2 2 2	840,556 7 4	135,800	2 10 2	335,615 0 0
Rye, ditto	78,275	0 17 4	67,538 6 8	85,074	1 0 3	86,137 8 6	12,530	1 8 6	17,855 5 0
Barley, ditto	6,675	0 13 8	4,561 5 0	7,568	0 15 0	5,526 0 0	11,680	1 1 3	12,410 0 0
Oats, ditto	9,197	0 10 11	5,020 0 7	21,462	0 11 2	11,982 19 0	2,220	0 15 8	1,739 0 0
Peas, ditto	2,842	0 18 8	2,652 10 8	16,916	1 0 8	17,479 17 4	15,550	1 7 7	21,859 15 10
Flour, barrels of 196 lbs.	2,016	1 3 0	2,518 8 0	11,810	1 1 6	12,695 15 0	12	1 2 0	15 4 0
Biscuits, bags of 1 cwt.	5,224	0 10 0	1,612 0 0	10,359½	0 10 0	5,179 15 0	6,932	0 11 0	3,812 12 0
Fir timber, squared, pieces	64,794	1 0 0	64,794 0 0	47,548	1 0 0	47,548 0 0	37,497	1 0 0	37,497 0 0
Fir deals, long, short, and cuts, ditto	290,258	0 4 0	58,051 12 0	270,509	0 4 0	54,061 16 0	179,166	0 4 0	35,833 4 0
Masts and spars, ditto	1,001	1 15 0	1,751 15 0	2,707	1 10 0	4,060 10 0	313	2 0 0	626 0 0
Oak plank, ditto	12,669	0 6 0	5,701 1 0	10,298	0 8 10	4,548 5 8	10,706	0 10 0	5,355 0 0
timber, ditto	2,042	1 3 0	2,548 6 0	1,675	1 3 0	1,926 5 0	1,197	1 3 0	1,376 11 0
staves, shock of 60 pieces	17,464	1 15 6	30,998 12 0	11,018	2 0 0	22,036 0 0	6,210	2 14 6	16,922 5 0
Clapboards, ditto	117	5 0 0	585 0 0	28	5 0 0	140 0 0	52	5 0 0	260 0 0
Treenails, ditto	5,661½	0 1 6	424 12 3	2,555	0 1 6	214 2 6	5,420	0 1 6	406 10 0
Lathwood, fathoms	953	2 0 0	1,866 0 0	1,102½	2 0 0	2,205 0 0	936	2 0 0	1,872 0 0
Weed-ashes, barrel of about 3 cwt.	8,330	1 13 0	13,744 10 0	6,587	1 13 0	10,868 11 0	5,078	1 13 0	8,378 14 0
Pearlashes, cwt.	13,570	1 2 0	14,927 0 0	2,485	1 2 0	2,733 10 0	369	1 3 0	424 7 0
Bones, ditto	5,565½	2 5 0	12,517 17 6	4,232	2 8 0	10,375 4 0	2,867	2 10 0	9,667 10 0
Zinc, ditto	28,510	0 12 8	18,056 6 8	29,767	0 12 8	18,852 8 8	2,946	0 12 4	1,816 14 0
Wool, ditto	1,282½	7 15 6	9,845 4 0	1,855	7 15 2	14,236 10 10	454	8 0 0	3,815 12 0
Feathers, pounds	36,010	0 1 2	2,100 11 8	22,925	0 1 2	1,351 9 2	15,330	0 1 2	789 3 0
Salted provisions, barrel of 200 pounds	157	2 4 0	345 8 0	376	2 4 0	827 4 0	45	2 4 0	99 0 0
Spruce beer, kegs	25,460	0 6 6	8,274 10 0	30,039	0 6 6	9,762 13 6	26,191	0 6 6	8,512 1 6
Total value	-	-	1,052,511 2 10	-	-	1,185,085 12 6	-	-	526,952 10 4

Account, showing the Countries for which the principal Articles exported from Dantzic during the Three Years ending with 1831 were shipped, and the Quantities shipped for each.

Articles.	1829.				1830.				1831.			
	Britain and her Possessions.	France.	Holland.	Other Countries.	Britain and her Possessions.	France.	Holland.	Other Countries.	Britain and her Possessions.	France.	Holland.	Other Countries.
Wheat, Imp. qr. at 10½ per last	214,933	24,169	64,594	3,070	328,982	21,473	43,970	4,163	125,330	-	7,908	562
Rye, ditto	8,980	9,455	30,866	28,974	8,453	52	28,753	47,816	2,510	-	4,564	5,456
Barley, ditto	3,648	237	2,118	672	4,128	-	788	2,452	11,580	-	-	300
Oats, ditto	8,925	-	-	-	20,997	-	-	465	2,220	-	-	-
Peas, ditto	2,444	-	217	[181	11,312	-	1,768	856	14,780	-	560	510
Flour, barrels of 196 lbs.	2,016	-	-	-	8,926	-	2,776	108	-	-	-	2
Biscuits, bags of 1 cwt.	3,224	-	-	-	10,287½	-	-	72	6,732	-	-	200
Fir timber, squared, pieces	31,232	24,013	7,852	1,697	26,639	10,379	8,622	1,908	33,642	2,152	1,115	588
Fir deals, long, short, and cuts, ditto	98,609	92,090	60,724	38,835	85,664	88,913	48,738	46,994	111,347	11,005	18,292	38,522
Masts and spars, ditto	111	750	40	100	132	2,323	171	81	169	60	18	66
Oak plank, ditto	8,128	2,273	-	2,268	4,746	2,517	-	3,255	8,724	263	-	1,719
timber, ditto	1,170	872	-	-	97	1,227	-	10	311	258	-	648
staves, shock of 60 pieces	7,873	7,786½	864	940½	4,588	3,566	807	2,457	5,462	366	34	348
Clapboards, ditto	107½	-	5	4½	22	-	-	4	44	8	-	-
Treenails, ditto	5,285½	-	-	376	2,288	-	-	567	4,712	-	-	703
Lathwood, fathoms	929	-	-	4	1,096½	-	6	-	956	-	-	-
Weed-ashes, barrel of about 3 cwt.	2,073	-	6,245	12	2,720	-	3,867	-	2,581	-	1,987	510
Pearlashes, cwt.	-	-	10,436	3,134	21½	-	2,251	212½	-	-	369	-
Bones, ditto	5,565½	-	-	-	4,325	-	-	-	3,867	-	-	-
Zinc, ditto	28,629	-	-	3,281	25,689	-	-	4,078	1,946	-	-	1,000
Wool, ditto	1,219½	-	37	26	1,769	-	66	-	454	-	-	-
Feathers, pounds	30,510	-	5,100	100	21,093	-	1,402	330	13,550	-	-	-
Salted provisions, barrel of 200 lbs.	157	-	-	-	376	-	-	-	4	-	-	-
Spruce beer, kegs	24,950	-	80	430	29,320	-	-	719	25,846	-	-	345

Remarks on Tariff.—The following Table affords a pretty sufficient specimen of the sort of tariff which the Prussian government are so anxious to extend all over Germany; and in furtherance of which object they have displayed equal address and perseverance. Some of the duties are abundantly moderate; but those on cotton goods, wrought iron, and woollen goods, are quite exorbitant. It is obvious too, that from their being imposed according to the weight, they fall principally on the coarser fabrics, or those worn by the mass of the people. The high duties on wrought iron are particularly objectionable. If Prussia wish to become a manufacturing country, she ought to open her ports for the reception of all articles made of iron, from wherever they may be had cheapest. They are the principal instruments by which manufactures are carried on; and if one were to set about contriving methods for depressing the latter, they would not easily find one better fitted to effect their object than by confining the manufacturers in their choice of tools and instruments, and making them adopt those that were bad and dear, because they happened to be made at home. The duties on sugar and coffee are also, in the circumstances of Prussia, quite excessive. We are, indeed, astonished that so liberal and intelligent a government as that of Berlin should, at this late period, become the patron of the exploded errors and absurdities of the mercantile system.

Rates of Duty on the chief Articles imported for Home Consumption into the Eastern Prussian Provinces in 1832.

Articles.	Prussian Currency.	Makes in British Money,		Articles.	Prussian Currency.	Makes in British Money,	
		per	about			per	about
		R. s. & p.	L. s. & d.			R. s. & p.	L. s. & d.
Anise seed, per centner of 110 lbs. Prussian	1 0 0	cwt.	0 2 10½	Oil, Provence, in casks, per cwt. of 110 lbs. Prussian	1 0 0	cwt.	0 2 10½
Alum do. do.	1 10 0	—	0 3 10½	green do.	1 0 0	—	0 2 10½
Almonds do. do.	4 15 0	—	0 13 0	Orange peel do.	4 15 0	—	0 13 10
Brimstone do. do.	0 5 0	—	0 0 5½	Pimento do.	7 10 0	—	1 1 1½
Coffee do. do.	6 15 0	—	0 18 9	Pepper do.	7 10 0	—	1 1 1½
Cacao do. do.	6 15 0	—	0 18 9	Porter and ale do.	2 15 0	—	0 7 2½
Cassia do. do.	7 10 0	—	1 1 1½	Raisins do.	4 15 0	—	0 13 0
Currants do. do.	4 15 0	—	0 13 0	Rice do.	3 0 0	—	0 8 8
Cotton goods do. do.	55 0 0	—	7 18 0	Rum and brandy do.	8 0 0	—	1 3 0½
yarn, sewing, do. do.	6 0 0	—	0 17 3	Sugar, manufactured, do.	11 0 0	—	1 11 8
twist do. do.	2 0 0	—	0 5 9	raw do.	5 0 0	—	0 14 5
Coals do. do.	0 1 3	—	0 0 1½	Syrup do.	5 0 0	—	0 11 5
Earthenware do. do.	0 10 0	—	0 0 1½	Saltpetre do.	0 10 0	—	0 0 1½
Glass do. do.	3 0 0	—	0 8 8	Shot do.	2 0 0	—	0 5 9
Ginger do. do.	7 10 0	—	1 1 1½	Steel, unwrought do.	1 0 0	—	0 2 10½
Hardware, per barrel	1 0 0	brls.	0 2 11	wrought do.	6 0 0	—	0 17 3
Prussian do.	55 0 0	cwt.	7 18 5	Silk goods do.	110 0 0	—	15 17 8
Indigo do. do.	0 15 0	—	0 1 5	Tea do.	11 0 0	—	1 11 8
Iron, unwrought, (in bars), do.	1 0 0	—	0 2 10½	Tin, in bars do.	2 0 0	—	0 5 9
wrought do.	6 0 0	—	0 17 3	in plates do.	3 20 0	—	0 10 7
Logwood do. do.	0 5 0	—	0 0 5½	Vitriol do.	0 0 7½	—	0 0 8½
Lead do. do.	0 15 0	—	0 1 5	White lead do.	2 0 0	—	0 5 9
Linen do. do.	11 0 0	—	1 11 8	Woolen goods do.	33 0 0	—	4 15 0
Oil, Provence, in flasks, &c. do.	8 0 0	—	1 3 0½	Wine do.	8 0 0	—	1 3 0½

With the exception of wool and bones, almost all articles of export are duty free.

Corn Trade of Dantzic.—The reader will find, under the head CORN LAWS AND CORN TRADE (pp. 427—430.), a pretty full account of the Polish corn trade. But the importance of the subject will excuse our giving a few additional details. Grain is almost wholly brought to Dantzic by water, in flat-bottomed boats suited to the navigation of the Vistula, Bug, &c. Mr. Consul Gibson estimates the expense of the conveyance of wheat and rye thither, including the duty at Thorn and the charges of turning on the river, till put into the granary, as follows:—

	Per Imp. qr. s. d. s. d.		Per Imp. qr. s. d. s. d.
From the upper provinces on the Bug, a distance of from 700 to 500 miles	9 2 to 7 10	From Wlaciawek and its neighbourhood, about 140 miles	4 2 to 3 5
From the provinces of Cracow, Sendomir, and Lublin, 550 to 350 miles	6 6 - 5 4	From Grandentz, a distance of about 70 miles, no duty at Thorn, and when not turned on the river	0 10 - 0 9
From Warsaw and its neighbourhood, about 240 miles	4 9 - 3 11		

N. B.—These are the ordinary charges. They are higher when there is any unusual demand for exportation.

The Bug has many windings, and its navigation, which is tedious and uncertain, can only be attempted in the spring, when the water is high. It is the same, though in a less degree, with some of the rivers that fall into the Vistula before it reaches Warsaw; and towards Cracow the Vistula itself is frequently un-navigable, especially in dry seasons, except in spring, and after the midsummer rains, when the snow melts on the Carpathian mountains. The navigation of the Polish rivers in 1832 was more than usually bad. The corn from the upper provinces did not reach Dantzic till from 2 to 4 months later than usual, and was burdened with a very heavy additional expense. In fact, the supplies of grain at Dantzic depend quite as much on the abundance of water in the rivers, or on their easy navigation in summer, as on the goodness of the harvests.

"There are," says Mr. Jacob, "two modes of conveying wheat to Dantzic by the Vistula. That which grows near the lower parts of the river, comprehending Polish Russia, and part of the province of Plock, and of Masovia, in the kingdom of Poland, which is generally of an inferior quality, is conveyed in covered boats, with shifting boards that protect the cargo from the rain, but not from pilfering. These vessels are long, and draw about 15 inches water, and bring about 150 quarters of wheat. They are not, however, so well calculated for the upper parts of the river. From Cracow, where the Vistula first becomes navigable, to below the junction of the Bug with that stream, the wheat is mostly conveyed to Dantzic in open flats. These are constructed on the banks, in seasons of leisure, on spots far from the ordinary reach of the water, but which, when the rains of autumn, or the melted snow of the Carpathian mountains in the spring, fill and overflow the river, are easily floated.

"Barges of this description are about 75 feet long, and 20 broad, with a depth of 2½ feet. They are made of fir, rudely put together, fastened with wooden treenails, the corners dovetailed and secured with slight iron clamps,—the only iron employed in their construction.

"A large tree, the length of the vessel, runs along the bottom, to which the timbers are secured. This roughly cut keelson rises 9 or 10 inches from the floor, and hurdles are laid on it, which extend to the sides. They are covered with mats made of rye straw, and serve the purpose of dunnage; leaving below a space in which the water that leaks through the sides and bottom is received. The bulk is kept from the sides and ends of the barge by a similar plan. The water which these ill-constructed and imperfectly caulked vessels receive, is dipped out at the end and sides of the bulk of wheat.

"Vessels of this description draw from 10 to 12 inches water, and yet they frequently get aground in descending the river. The cargoes usually consist of from 180 to 200 quarters of wheat.

"The wheat is thrown on the mats, piled as high as the gunwale, and left uncovered, exposed to all the inclemencies of the weather, and to the pilfering of the crew. During the passage, the barge is carried along by the force of the stream, oars being merely used at the head and stern, to steer clear of the sand banks, which are numerous and shifting, and to direct the vessel in passing under the several bridges. These vessels are conducted by 6 or 7 men. A small boat precedes with a man in it, who is employed sounding, in order to avoid the shifting shoals. This mode of navigating is necessarily very slow; and during the progress of it, which lasts several weeks, and even months, the rain, if any fall, soon causes the wheat to grow, and the vessel assumes the appearance of a floating meadow. The shooting of the fibres soon forms a thick mat, and prevents the rain from penetrating more than an inch or two. The main bulk is protected by this kind of covering, and, when that is thrown aside, is found in tolerable condition.

* A cask, or 1½ barrel, weighs about 5½ cwt.

† A puncheon of 90 to 100 gallons weighs 8 to 9 cwt., according to the degree of strength.

‡ A hogshead weighs about 5½ cwt.

"The vessels are broken up at Dantzic, and usually sell for about $\frac{2}{3}$ of their original cost. The men who conduct them return on foot.

"When the cargo arrives at Dantzic or Elbing, all but the grown surface is thrown on the land, spread abroad, exposed to the sun, and frequently turned over, till any slight moisture it may have imbibed is dried. If a shower of rain falls, as well as during the night, the heaps of wheat on the shore are thrown together in the form of a steep roof of a house, that the rain may run off, and are covered with a linen cloth. It is thus frequently a long time after the wheat has reached Dantzic, before it is fit to be placed in the warehouses.

"The warehouses (*speichers*) are very well adapted for storing corn. They consist generally of 7 stories, 3 of which are in the roof. The floors are about 9 feet asunder. Each of them is divided by perpendicular partitions, the whole length, about 4 feet high, by which different parcels are kept distinct from each other. Thus the floors have 2 divisions, each of them capable of storing from 150 to 200 quarters of wheat, and leaving sufficient space for turning and screening it. There are abundance of windows on each floor, which are always thrown open in dry weather to ventilate the corn. It is usually turned over 3 times a week. The men who perform the operation throw it with their shovels as high as they can, and thus the grains are separated from each other, and exposed to the drying influence of the air.

"The whole of the corn warehouses now left (for many were burnt during the siege of 1814), are capable of storing 500,000 quarters of wheat, supposing the quarters to be large enough to fill each of the 2 divisions of the floors with a separate heap; but as of late years it has come down from Poland in smaller parcels than formerly, and of more various qualities, which must of necessity be kept distinct, the present stock of about 280,000 quarters is found to occupy nearly the whole of those warehouses which are in repair, or are advantageously situated for loading the ships. Ships are loaded by gangs of porters, with great despatch, who will complete a cargo of 500 quarters in about 3 or 4 hours."—(*First Report*.)

We extract from the work of Mr. Oddy, the following additional information with respect to the Dantzic warehouses:—"The warehouses for linens, ashes, hemp, &c., and the extensive granaries, are situated in an island formed by the Motlau. To guard these warehouses, from 20 to 30 ferocious dogs of a large size, amongst which are blood-hounds, are let loose at 11 o'clock at night. To keep the dogs within their districts, as well as to protect the passengers, large high gates run across the end of each of the streets leading to the main one: no light is allowed, nor any person suffered to live on this island. These dogs prowls about the whole night, and create great terror. It would be impossible otherwise to keep property secure amongst the hordes of Poles, Jews, &c. met with here; no punishment would have half the effect that the dread of the dogs produces. In winter, when the water is frozen over, there are keepers placed at particular avenues, with whips, to keep the dogs in their range.

"No fire or robbery was ever known; and the expense to each building, with the immense property they contain, is very reasonable. Vessels, either from the interior, or other quarters, lying alongside these warehouses, are not allowed to have a fire, or light of any kind, on board, nor is a sailor or any other person suffered even to smoke. These regulations partly extend to all shipping lying in the harbour."—(*European Commerce*, p. 249.)

Timber Trade, Brack.—Fir timber is usually brought down in its natural state, and is squared into logs, or sawn into planks, in winter, when the labourers cannot be otherwise employed. The staves shipped here are carefully assorted, and are reckoned superior to those of America.

The expenses of the water conveyance of squared timber, including duty at Thorn, are—

			s.	d.	s.	d.
From the Bug	-	-	from about	6	0	5
— Wieprez (above Warsaw)	-	-	—	4	6	4
— Vistula (above do.)	-	-	—	3	0	2
						per piece.

Being higher when the demand is unusually great, or when hands are scarce.

At Dantzic, as well as at Petersburg (which see), Riga, and several other Baltic ports, sworn inspectors (*brackers*) are appointed by authority to examine certain articles intended for exportation, and to classify them according to their qualities. Staves and timber of all sorts, with the exception of pine wood, is subjected to the brack. Prime quality is branded *Krohn* or *Crown*; second quality, *Brack*; and the third or lowest quality, *Bracks Brack*. All unmerchable articles are rejected by the brackers, and are not allowed to be exported.

The gauge for crown pipe staves, which the bracker has always in his hand, is $4\frac{1}{2}$ inches broad, $1\frac{1}{2}$ thick, and 64 inches in length, which they must be at least; but they are expected to be larger in every respect.

Pipe staves are from 64 to 68 inches long; 6, 5, and $4\frac{1}{2}$, at least, broad; and from $1\frac{1}{2}$ to 3 inches thick.

Brandy staves are at least 54 to 58 inches long, as thick and broad as pipe staves.

Hogshead staves are 42 to 45 inches long, as thick and broad as pipe staves, all English measure.

The quality is ascertained by marks, to distinguish each sort, as follows:—

Crown pipe staves, stamped at the end, K.	Hogshead bracks brack, II.
— brack, in the middle, I.	Brandy hogshead crown, at the end, B K.
— bracks brack, II.	— brack, in the middle, \times .
Hogshead crown, at the end, O K.	— bracks brack, $\times \times$.
— brack, in the middle, I.	

Oak plunks are assorted in the same manner. Crown plank is marked in the middle, C. Brack, in the end and middle, B. Bracks brack, B B.

To distinguish $1\frac{1}{2}$ from 2, and $2\frac{1}{2}$ from 3 inches, the $1\frac{1}{2}$ are marked with I, and $2\frac{1}{2}$ \times .

At the end, in rough strokes, with coloured paint, brack is yellow I; bracks brack, white II; crown, red III.

Ashes are subjected to the brack. The calcined are opened, and the crust taken off; others are not examined unless there be any suspicion of their quality, or the staves of the hogshead be supposed to be too thick. Every cask of potashes is opened.

Shipping Charges and Duties, exclusive of Commission.

		R. s. gr.			R. s. gr.
On Wheat	about 2 22 $\frac{1}{2}$	} per last of about 10 $\frac{1}{2}$ Imp. qrs.	On Deck deals	Short deals	about 0 25 $\frac{1}{2}$ per load.
— Rye	—		— Deal ends	—	—
— Barley	— 2 20		— Lathwood	—	1 0 — fathom.
— Peas	— 2 12		— Clapboards	—	2 0 — shock of 60 pieces.
— Oats	—		— Oak plank	—	—
Flour	5 per cent.		— Oak ends	—	1 10 — load.
Ship biscuit			— Staves	—	13 10 — mille pipe.
Pearlashes	about 0 10 per shipponnd of 330 lbs.		— Black or spruce beer	—	0 7 $\frac{1}{2}$ — last of 11 kegs.
Weed ashes	— 0 6 — barrel do.		— Feathers	—	2 0 — 100 lbs.
Fir timber	— 0 10 — load.				

N. B.—The Prussian pound is about $\frac{3}{4}$ per cent. heavier than the English pound. The expenses of sending goods down are taken at an average rate; but if the whole, or the greater part of the cargo, were loaded in the Fairwater or roads, the expenses would be somewhat more.

Shipping.—Account of the Number of Ships, specifying the Countries to which they belonged, with their Tonnage in Lasts, of 4,000 1 Russian lbs. that arrived at, and departed from, Dantzic in 1834. — (*Prussian Official Accounts.*)

Flags.	Ships Arrived and Sail. d.	Lasts.	Of these				Flags.	Ships Arrived and Sailed.	Lasts.	Of these			
			Laden.		Ballast.					Laden.		Ballast.	
			Ships.	Lasts.	Ships.	Lasts.				Ships.	Lasts.	Ships.	Lasts.
Danish	J Arr.	25	1,805	16	662	9	1,113	Oldenburg	J Arr.	13	492	6	214
	Dep.	25	1,813	22	1,692	3	121		Dep.	12	470	12	470
Mecklenburg	J Arr.	4	281	1	29	3	252	Netherlands	J Arr.	133	7,311	55	2,764
	Dep.	4	270	4	270	2	114		Dep.	132	7,393	132	7,393
Hanse-Towns	J Arr.	7	384	5	270	2	114	Belgian	J Arr.	4	234	-	-
	Dep.	12	565	12	565	4	240		Dep.	4	240	4	240
Russian	J Arr.	3	200	2	148	1	32	French	J Arr.	1	50	-	-
	Dep.	2	156	1	65	1	93		Dep.	3	197	3	197
Swedish	J Arr.	15	846	13	622	2	224	Total Foreign	J Arr.	359	21,048	196	9,022
	Dep.	21	1,180	9	661	12	519	Ships	Dep.	361	21,791	316	20,082
Norwegian	J Arr.	62	1,843	61	1,797	1	46	Prussian Ships arrived					
	Dep.	58	1,841	29	865	29	976	and departed		571	80,841	383	53,575
British	J Arr.	38	4,532	17	1,734	21	2,798	Grand Total arrived					
	Dep.	38	4,749	38	4,749			and departed		1,291	123,679	895	82,679
Hanoverian	J Arr.	54	3,040	30	782	34	2,258					596	41,000
	Dep.	60	2,917	50	2,917								

Port Charges.—The charges on a ship of 200 lasts, or about 300 tons burden, are—

	R. s. g. pf.
Harbour money	- 88 26 8
Ditto in gold (say in Fred. d'ors, reckoned at 5 r., in which this must be paid)	- 14 6 8
River money	- 0 0 0
Commercial contribution	- 3 10 0
Expedition expenses	- 13 10 0
Captain's allowance for expenses on shore	- 16 20 0
Tracking the ship into the harbour (Fairwater)	- 2 0 0
Ballast money, &c.	- 10 24 0
Pilot to the ballast wharf	- 4 0 0
Ditto moving the ship in Fairwater	- 2 15 0
Police passport	- 3 5 0
Cleaning the vessel in and out	- 16 20 0
Making 25l. 6s. 6d. sterling, at the exchange of 6 r. 28 s. gr.	- 175 17 4

The charges on the ships of all countries having reciprocity treaties with Prussia (which is generally the case) are the same, only Dantzic captains receive no allowance for shore expenses. River or stream money is only paid by vessels that bring goods to town, or load in the Motlau (above the blockhouse): if a ship remain in the Fairwater or Vistula, the river money is levied on the craft carrying the goods, and falls on the latter.

Dantzic is a favourable place for ships careening and repairing, and for obtaining supplies of all sorts of sea stores at a reasonable rate.

There belong to the port 75 ships, measuring about 16,000 lasts = 24,000 tons, navigated by about 950 men. They are employed in foreign trade. The port has no fishery, and no coasting trade worth mentioning.

Custom-house Regulations.—The shipmaster must, within 24 hours after arrival in port, make a declaration of the cargo on board, and of the ship's provisions, and he incurs a severe penalty if the declaration do not prove correct. The ship's hatches (if goods are on board) are sealed on arrival, and an additional declaration is accepted before they are unsealed; but no later declaration, supplementary, or explanatory, of the first, and no submitting the goods to investigation by the officers, is received or allowed. If the shipmaster be unable to make a complete declaration on arrival, a Customs officer is put on board, who remains until the ship is unloaded, at an expense to her of about 2s. per day and night. The cargo can only be discharged in presence of a customs officer.

The shipmaster, and not the receiver of the goods, is made responsible, if the contents of the packages do not correspond with his declaration; and he is only exonerated from this by solemnly averring, on making the declaration, that the contents are unknown to him. An evident mistake or oversight is treated as rigorously as an intentional fraud.

On commencing to load, the shipmaster receives a blank loading list, in which he must daily note the articles he takes on board, or he is liable to fine; but this regulation is not very rigidly enforced. On clearing out, this list is compared with the goods entered by the vessel, when the sea passport is given.

Ballast can be discharged only at stated places, on pain of the shipmaster being fined.

It is material, however, to observe, that the whole Custom-house business of the shipmaster is conducted by Custom-house brokers, so that he is never at a loss, being informed by them one he selects what he has to do. Alterations are frequently made in the Custom-house regulations.

The shipmaster receives, on arrival, from the pilot commodore, a copy of the harbour regulations, in his own language, with instructions how to act as to ballast.

Warehousing.—Such goods as pay a higher duty than $\frac{1}{2}$ a dollar per centner (about 1s. 5d.) for about 115 lbs. English) may be placed in the king's stores (no where else), and remain there for 2 years without payment of duty. No allowance is made for waste or damage in these stores. Other goods, not capable of being changed, may be placed in private stores under the king's lock; but not elsewhere, without permission. No rent is charged for goods in the king's stores, during the first 3 months; afterwards about 1d. monthly rent is charged for the first, and about 3d. monthly for the second year, per centner of about 115 lbs. English.

In private warehouses, the monthly rent for 10 quarters of wheat or other grain is from about 5d. to 7d., or more, ac-

cording as warehouse room is abundant or otherwise. Other goods do not usually pay by the piece, but part of a store is hired for them, and the rent generally comes somewhat higher in proportion.

The cost of rent and turning grain is from 1s. 2d. to 1s. 6d. monthly, for 10 quarters, according to the season of the year and other circumstances; but more when granary room is scarce, and wages high.

Banking Establishments.—There is none such here, excepting a branch of the Royal or Government Bank of Berlin. This was founded partly in the view of receiving deposits of money under litigation in the courts of the province; monitors the property of minors and charitable institutions, the former until disposable or placed on good security; and monies belonging to individuals not merchants, and at times, also, those of the latter. Interest is paid on such deposits as follows: viz.

3 per cent. on sums belonging to minors.	
2½ do. do. charitable institutions	
2 do. do. sums deposited by the courts of justice, and all other deposits.	

The principal is demandable at pleasure, unless otherwise stipulated. The bank makes advances on grain and some other kinds of goods at 5 per cent. interest; discounts bills with 3 signatures, not having more than 2 months to run, at 6 per cent., and sometimes, when money is plenty, at a lower rate. It also makes advances at 4 per cent. on deposits of Fred. d'ors and certain foreign monies; and it occasionally buys bills for account of, and sells bills on, the Berlin bank. It does not issue notes. The amount of its capital is not fixed; but government guarantees its transactions. It is relieved from the payment of postage on money, and it is not required to use the stamps fixed by law, on bills for its deposit transactions, but only those of 10 s. gr., (about 11½d.); while individuals must use stamps for such bills of 5 s. gr. for every 400 r., of not longer date than 3 months, and for every 200 r. of longer date.

On negotiable bills, however, the bank must use the stamps fixed by law, say of 5 s. gr. (about 5½d.) for sums of 50 dol. to 400 dol., and at the same rate for every additional sum between 100 dol. and 400 dol.

Bills from and on foreign places, negotiated at Dantzic, are not subject to the stamp duty.

The affairs of the bank are not made public. Being a government concern, there are no dividends. It is not supposed to be very profitable, at least in the present circumscribed state of trade, although enjoying the advantages of exemption from postage of monies, and paying less stamp duty. It is true, however, that the direct advantage of the lower stamp duty is enjoyed by the borrower.

Credit, Brokerage, &c.—Very few goods are consigned from abroad for sale, for such consignments rarely turn to good account. Imports are seldom sold for cash, but generally at 1, 2, and 3 months' credit, or longer. The discount allowed for cash payments, when sold on time, is usually 6 per cent., but it varies according as money is plentiful or otherwise.

Any person, being a burgher of the town (which any one of good character may become), may transact business as a commission merchant or factor; but brokers must be chosen by the elders of the Corporation of Merchants, approved by the regency of the province, and sworn in by the magistracy of the town.

The usual rates of commission are—

3 per cent. on wood articles	} exported,
2 do. other goods	
2 do. goods imported,	} with from 1 to 2 per cent. on do. for del credere, or guarantee of debts.
with from 1 to 2 per cent. on do. for del credere, or guarantee of debts.	

The corn factor receives r. 1.7 (about 4s. 9d. sterling) per last (of 60 scheffels) of all grain, from the buyer, and 1 per cent. from the seller.

The rates of brokerage are—

12 s. s. gr. (nearly 1s. 2½d.) per 100l.	
7 s. — (— 8 s. 7d.) per 100l.	
3 s. — (— 4 s. 5d.) per 100 r.	
1 per mille for bills on Berlin, Warsaw, and Paris.	
½ per cent. on monies placed at interest, for a period not less than 6 months, from the borrower, and	
1 per mille from the lender.	
1 per mille usually for short discounts, from both parties.	
1 per cent. on the actual or the computed amount of transactions in public funds, from both parties.	
½ per cent. usually (sometimes more or less) for merchandise.	
On grain for exportation, the brokerage is recently fixed at 1	

per cent., to be paid by the seller, the buyer refunding to him 5 s. gr. per last of 564 scheffels.

Burgers being merchants, may act as brokers, without direct authority, in the purchase from, and sale of goods to, Poles, receiving 1 per cent. on goods bought, and 1 to 2 per cent. on goods sold, according to circumstances.

Bankruptcies are not of frequent occurrence here. Their most prevalent sources at present are speculations in grain, and general badness of trade. Bankrupts cannot obtain a discharge except by private composition, without which they always remain responsible to each individual creditor, who can attach them at any time, if he can show that they possess property, although their affairs have been settled by judicial authority. This, and the tediousness of settlements in court, make both debtor and creditor desirous of settling by composition; and hence few insolvents are made bankrupt, by their affairs being brought into court. It is to be observed, that creditors, having claims by bills in force, must by law be paid to the full, before with only book claims receive any thing; but to avoid the tardiness of the court, bill creditors there generally agree to let book creditors receive half as much in composition as they themselves get. It is, however, difficult to arrange a composition, as each creditor can make his own terms; and those who hold out, generally get more, at least privately, than the ostensible rate of composition offered by the debtor.

If a private composition cannot be effected, and the insolvent is regularly made bankrupt by his affairs being put into court, the law prescribes that, if a small portion of the creditors will not accept the dividend with which the greater portion are satisfied, the latter can require the former to consent, or become responsible for the estate producing as much finally; but so many objections may be made, that this compulsive measure is very seldom resorted to. A private composition is, however, generally preferred by all parties, more particularly by the debtor, as being the only means by which he can become entirely free, and get a general discharge.

Honest bankrupts, whose affairs are brought into court, may be freed from personal arrest by faithfully delivering up all their property. Dishonest ones, upon conviction, are punished by being sent to the House of Correction; but they often escape punishment, from the too great laxity in enforcing the laws in criminal matters.

The creditors of a bankrupt estate brought into court, rank under 8 different classes, each prior class enjoying a precedence of claim over those following, to the full amount. The two most considerable classes, in general, are the 6th and 7th, the former being that of the bill, the latter that of the book creditors.

Taxes, &c.—The duties are in general payable on the gross weight; a fixed allowance being made, in many cases, according to the packages; in others, there is no allowance. The tariff specifies the particular regulations on this point. The tare on goods in single sacks is 4 lbs. per centner (about

113 lbs. English), it being left to the option of the receiver to have the net weight ascertained.

In trade there are fixed rates of tare only on the following goods; viz.

Potashes, 6 per cent., when sold by a merchant.	
Dye wood, ground, 8 to 11 per bale.	
Currants	14 per cent. - in whole butts.
—	15 — — — half do.
—	18 — — — ½ and 1-8th do.
Figs and raisins 10 — — — casks.	
Olive oil	16 — — — whole and half butts.
—	18 to 20 — — — ½ and 1-8th.
—	16 — — — pipes.

Seed oil, latterly the tare is ascertained.

Pepper, English, in double bags, 7 lbs.

— Danish, in bags and mats, 11 lbs.

Orange and lemon peel, 6 per cent., or tare ascertained.

Rice from England or Hamburg, the tare as on the casks, less 2 lbs. per cask on that from England, and in proportion to the weight on that from Hamburg. Danish should give 10 per cent. tare, but the buyers are in general not satisfied with this.

Tallow, 10 per cent., or nett tare.

Tea, Danish bohea, 78 lbs. if in linen and mats.

— 24 lbs. in chests above 100 lbs.

— 22 lbs. — of about 80 lbs.

Most frequently the tare is ascertained.

Virriol, 10 per cent.

Raw sugar, 12 to 16 per cent., according to the size of the chests.

Candied sugar, tare by invoice, adding in that proportion for the difference in the weight usually heavier.

Syrup in whole casks, 10 per cent.

In ½ ditto, and barrels, 12 per cent.

On the sale of imports, 1 per cent. on the nett weight (called good weight) is allowed in favour of the buyer.

Insurance.—There are no insurance companies nor private insurers here; but there are agents of insurance companies in Hamburg for ships, and of those of London and other places for houses and lives.

Wages of common Labourers in Dantzic vary from 9d. to 11d a day, and those of carpenters, masons, &c., from 1s. 6d. to 2s. Wages in all the large Prussian towns are higher than in the small towns of the country, from the price of flour, bread, and butcher's meat being higher in them. This is occasioned partly by the latter being subject to octroi or excise duties on entering the great towns, from which the country districts and smaller towns are exempted. The king receives 2-5ds of these duties, and the towns the other 1-3d. This duty is a great obstacle to the free intercourse with the country.

(We have derived these details from different sources, but principally from the valuable *Answers* made by the *Consul* to the *Circular Queries*.)

PRUSSIAN SHIPPING. — Summary Statement of the Arrivals of Ships at, and of their Departures from, the different Prussian Ports, in 1834. — (From the Official Accounts furnished by the Prussian Government.)

Names of Ports.		Ships Entered and Sailed.	Burden in Lasts of 4,000 lbs.	Laden.		In Ballast.		Among these were Foreign							
				Ships.	Lasts.	Ships.	Lasts.	Ships Entered & Sailed.	Burden in Lasts of 4,000 lbs.	Laden.		In Ballast.			
										Ships.	Lasts.	Ships.	Lasts.		
Memel	Ent.	638	78,257	228	25,634	405	52,623	270	26,483	100	6,905	170	19,578		
	Sail.	648	80,937	630	80,248	18	689	272	26,892	261	26,518	11	374		
Pillau	Ent.	381	27,211	287	19,540	94	7,671	338	11,530	189	8,238	49	3,292		
	Sail.	362	24,728	296	16,620	66	8,108	232	10,789	206	9,693	26	1,096		
Dantzic	Ent.	649	62,342	309	23,658	340	38,684	359	21,048	196	9,022	163	12,026		
	Sail.	642	61,337	586	59,021	56	2,316	361	21,791	316	20,082	45	1,709		
Stolpmünde	Ent.	81	2,202	76	1,999	5	203	1	55	1	55				
	Sail.	81	2,232	32	736	49	1,496	1	55	-	-	1	55		
Rügenwalde	Ent.	84	3,142	33	1,932	51	1,910	31	1,264	9	416	22	848		
	Sail.	82	3,164	67	2,503	15	661	31	1,264	30	1,217	1	47		
Colberg	Ent.	88	3,273	30	653	58	2,620	18	642	3	101	15	591		
	Sail.	90	3,415	82	2,756	81	659	18	642	18	642				
Swinemünde	Ent.	817	58,702	608	42,077	209	16,625	296	17,715	214	13,185	82	4,530		
	Sail.	842	59,807	714	50,472	128	9,335	297	18,003	219	13,681	78	4,322		
Wolgast	Ent.	100	5,321	47	2,063	53	3,258	35	1,045	23	701	10	344		
	Sail.	114	6,408	87	4,955	27	1,453	36	1,168	18	537	18	631		
Greifswalde	Ent.	150	11,591	38	1,495	112	10,096	28	1,348	15	461	13	887		
	Sail.	167	12,314	127	7,659	40	5,955	29	1,029	18	601	11	428		
Stralsund	Ent.	388	19,506	159	6,926	229	12,580	138	4,820	100	3,691	38	1,129		
	Sail.	390	19,890	300	12,732	90	7,158	129	4,652	79	1,898	50	2,754		
Arrivals	-	3,371	271,547	1,815	125,277	1,556	146,270	1,412	85,950	850	42,775	562	43,175		
Departures	-	3,418	274,232	2,921	237,102	497	37,130	1,406	86,285	1,165	74,869	241	11,416		
Total	-	6,789	545,779	4,736	362,379	2,053	183,400	2,818	172,235	2,015	117,644	803	54,591		

Countries to which Foreign Vessels belonged. — Of the foreign vessels that entered and were despatched from Prussian Ports in 1834, there were —

	Arrivals.	Departures.
British	244	246
Netherlands	324	331
Danish	202	200
Hanoverian	196	188
Swedish	97	99
Norwegian	194	197

Then follow the ships of the Hanseatic cities, Russia, Mecklenburg, &c.

Ships belonging to Prussia. — M. Ferber gives the following Table of the shipping of Prussia: —

Summary Indication of the Vessels belonging to Prussian Owners, in the Years 1825, 1826, 1827, 1828, 1829, 1830, and 1831. — (*Ferber, p. 174.*)

Ports.	1825.		1826.		1827.		1828.		1829.		1830.		1831.	
	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
Königsberg -	13	1,617	16	2,368	16	2,539	17	2,738	18	3,026	20	3,008	11	3,228
Pillau -	11	1,767	12	2,026	16	2,670	14	2,468	15	2,660	15	2,660	14	2,589
Memel -	36	4,229	36	4,278	35	4,076	36	4,377	36	4,815	38	5,095	38	4,543
Elbing -	12	1,430	15	2,178	17	2,650	19	3,175	18	2,941	19	3,106	20	3,154
Dantzic -	67	12,309	72	14,934	73	15,386	76	15,999	78	16,095	76	16,058	76	15,934
Stettin -	220	20,559	230	22,808	241	25,024	238	25,057	235	25,014	244	25,460	252	26,398
Cöslin -	32	1,724	28	1,637	34	2,764	35	2,792	39	3,045	39	2,909	41	3,181
Stralsund -	82	6,235	78	5,983	80	6,324	81	6,186	76	6,001	75	6,310	81	7,248
Griesswalde -	41	2,957	42	3,069	52	3,928	54	4,070	52	4,103	52	4,185	52	4,179
Wolgast -	21	1,626	19	1,540	18	1,586	20	1,783	22	1,992	21	1,919	23	2,164
Barth -	41	3,554	41	3,572	41	3,784	41	3,784	41	3,784	44	4,369	44	4,369
Total -	576	58,007	589	64,393	623	70,731	631	72,434	630	73,418	643	75,079	652	76,987

Influence of Reciprocity Treaties. — This Table is important, as exhibiting the utter groundlessness of the clamour raised in this country as to the reciprocity treaty with Prussia. Taking the last at 1½ ton, the total increase of Prussian shipping, from 1825 to 1831 inclusive, will be 76 ships and 28,470 tons, which is very little more than the increase, during the same period, of the shipping belonging to the port of Newcastle! It will be observed, too, that the increase since 1827 has only amounted to 29 ships and 9,384 tons. If, therefore, our shipping be distressed, it is quite impossible it should have been occasioned by the increase of shipping in Prussia. Considering, indeed, the extent of sea coast now in possession of that kingdom, the tranquillity she has enjoyed since the peace, and her rapid progress in manufactures and commerce, the small increase of her shipping is not a little surprising. It could not well have been less, though the reciprocity treaty had never been heard of. Indeed, many of the Prussian ship owners think, and, perhaps, justly, that it would have been greater had that treaty not been entered into. It must also be kept in view, that this trifling increase in the shipping of Prussia is the only increase that has taken place in the shipping of any country of the north of Europe since 1825. The mercantile navies of Sweden, Denmark, and Russia, have undergone little or no change; but it is a fact, that the shipping of Norway has fallen off even more rapidly than that of Prussia has increased, and yet we have a reciprocity treaty with her! Is not this sufficient to show that the influence of these treaties has been grossly exaggerated by our ship owners? and that they cannot really have done them any injury?

DATES (Ger. *Datteln*; Fr. *Dattes*; It. *Datteri*; Sp. *Dátiles*), the fruit of the palm tree (*Phoenix dactylifera* Lin.). This tree is abundant in Egypt, Barbary, Arabia, Persia, and the adjacent countries, particularly on the confines of the desert, and wherever there is sufficient moisture. It is a tall majestic tree; and repeated references are made to it in the sacred writings (Ecclus. xxiv. 14.), and in the Koran. Mohammed, in one of his sayings, beautifully compares the upright and generous man to the palm tree. "He stands erect before his Lord; in his every action he follows the impulse received from above, and his whole life is devoted to the welfare of his fellow-creatures." But the veneration in which the palm tree is held in the East is to be ascribed more to its utility than to its beauty. Dates form the principal part of the subsistence of the inhabitants of many parts of Arabia and Barbary, and they are held in the highest estimation wherever they are met with. "They are," says Burckhardt, "by far the most essential article of food for the lower classes of Medina; their harvest is expected with as much anxiety, and attended with as much general rejoicing, as the vintage in the south of Europe; and if the crop fails, which often happens, as those trees are seldom known to produce abundantly for 3 or 4 successive years, or is eaten up by the locusts, universal gloom overpreads the population, as if a famine were apprehended." — (*Travels in Arabia*, vol. ii. p. 214.)

There is an endless variety of dates. Generally, however, they may be described as being somewhat in the shape of an acorn, but usually larger, consisting of a thick fleshy substance, including and freely separating from an oblong stone or kernel, having a furrow on the one side. Their taste is agreeably sweet, accompanied with a slight astringency. The new fruit is called by the Arabs *ruteb*. When the dates are allowed to remain on the tree till they are quite ripe, and have become soft and of a high red colour, they are formed into a hard solid paste or cake called *adjoue*. This is formed by pressing the ripe dates forcibly into large baskets, each containing about 2 cwt. "In this state," says Burckhardt, "the Bedouins export the adjoue: in the market it is cut out of the basket, and sold by the pound. It forms part of the daily food of all classes of people: in travelling it is dissolved in water, and thus affords a sweet and refreshing drink. During the monsoon, the ships from the Persian Gulf bring adjoue from Bussorah to Djidda for sale in small baskets weighing about 10 lbs. each; this kind is preferred to every other. Ships bound from Arabia for India take with them a considerable quantity of adjoue, which is readily disposed of amongst the Mohammedans of Hindostan." — (*Travels in Arabia*, vol. i. p. 57.)

The Arabians and Egyptians use the leaves of the tree in the preparation of bags and baskets; the boughs, the outer and inner bark of the trunk, and the fleshy substance at the root of the leaves, where they spring from the trunk, have all their respective uses.

and besides this, the kernels of the fruit, notwithstanding their hardness, are used as food for cattle; they are soaked for two days in water, when they become softened, and are given to camels, cows, and sheep, instead of barley: they are said to be much more nutritive than that grain. There are shops at Medina in which nothing else is sold but date kernels; and the beggars are continually employed in all the main streets in picking up those that are thrown away. — (*Burckhardt*, vol. ii. p. 212.)

All the refinements of Arabian cookery are exhausted in the preparation of dates; and the Arabs say that a good housewife will daily supply her lord, for a month, with a dish of dates differently dressed.

Palm trees are raised by shoots; and Dr. Shaw mentions that they arrive at their vigour in about 30 years, and continue so 70 years afterwards, bearing yearly 15 or 20 clusters of dates, each of them weighing 15 or 20 lbs.: after this period, they begin to decline. — (*Travels in the Levant*, p. 142. 4to ed.)

The best dates imported into Great Britain are said to come from Tunis, but they are most commonly brought from Smyrna and Alexandria. They should be chosen large, softish, not much wrinkled, of a reddish yellow colour on the outside, with a whitish membrane betwixt the flesh and the stone. Those that are dry and hard are of little value.

DEALS, or **DEAL BOARDS** (Ger. *Dielen*; Du. *Deelen*; Da. *Dæler*; Sw. *Til-jor*; Fr. *Planches minces*; It. *Tavole, Piane*; Rus. *Doski*; Pol. *Tarcice*), a thin kind of fir planks, much used in carpentry: they are formed by sawing the trunk of a tree into longitudinal divisions, of greater or less thickness, according to the purposes they are intended to serve. They are imported from Dantzic, Petersburg, Narva, and many other ports in the Baltic, and from North America; but those from Christiania, the capital of Norway, are the best, and bring the highest price. They are distinguishable from those produced in the contiguous provinces of Norway; their superiority has been said to depend principally on their being more perfectly sawed; but it really depends on the greater care with which the sap-wood and other defective portions of the timber is cut away, and on the quality of the timber.

A Russian standard deal is 12 feet long, 11 inches wide, and $1\frac{1}{2}$ inch thick; 400 feet of $1\frac{1}{2}$ inch plank make a load.

A Christiania standard deal is 11 feet long, 9 inches wide, and $1\frac{1}{2}$ inch thick. There is another standard of Norway deals at Dram, 10 feet long, 9 inches wide, and $1\frac{1}{2}$ inch thick. — (See CHRISTIANIA.)

DEBENTURE, a term used at the Custom-house to signify the *certificate* subscribed by the customs officers, and given to the exporter of goods on which a bounty or drawback is allowed, bearing that the exporter has complied with the required regulations, and that he is entitled to such bounty or drawback.

It is enacted by 3 & 4 Will. 4. c. 52. § 86, that no drawback or bounty shall be allowed upon the exportation of any goods, unless entered in the name of the real owner thereof, or of the person who had actually purchased and shipped the same, in his own name and at his own risk, on commission.

Such owner or commission merchant shall make and subscribe a declaration on the debenture that the goods have been actually exported, and are not to be reloaded in any part of the United Kingdom, &c.; and if such owner or commission merchant shall not have purchased the right to such drawback or bounty, he shall declare under his hand in the entry, and in his oath upon the debenture, the person who is entitled thereto; and the name of such person shall be inserted in the cockpit, and in the debenture, and his receipt on the latter shall be the discharge of such drawback or bounty. — § 87.

For these and the other clauses in the act relating to debentures, see IMPORTATION AND EXPORTATION.

All debentures must be on 5s. stamps.

Debentures or certificates for bounty on the exportation of linens or sailcloth exempted from duty.

DELFT, or **DELF** (Ger. *Fayence, Unächtes Porzellän*; Du. *Delfs porcelyn*; Fr. *Faïence*), a coarse species of porcelain originally manufactured at Delft, whence its name. It is now rarely used in this country.

DEMURRAGE, in commercial navigation, is an allowance made to the master or owners of a ship by the freighter, for detaining her in port longer than the period agreed upon for her sailing. It is usually stipulated in charterparties and bills of lading, that a certain number of days, called running or working days, shall be allowed for receiving or discharging the cargo, and that the freighter may detain the vessel for a further specified time, or as long as he pleases, on payment of so much *per diem* for such over-time. When the contract of affreightment expressly stipulates that so many days shall be allowed for discharging or receiving the cargo, and so many more for over-time, such limitation is interpreted as an express stipulation on the part of the freighter, that the vessel shall in no event be detained longer, and that if detained he will be liable for demurrage. This holds even in cases where the delay is not occasioned by any fault on the freighter's part, but is inevitable. If, for example, a ship be detained, owing to the crowded state of the port, for a longer time than is allowed by the contract, demurrage is due; and it is no defence to an action for demurrage, that it arose from port regulations, or even from the unlawful acts of the Custom-house officers. Demurrage is not, however, claimable for a delay occasioned by the hostile detention of the ship, or the hostile occupation of the intended port; nor is it claimable for any delay wilfully occasioned by the master, or owners, or crew of the vessel. The claim for demurrage

ceases as soon as the ship is cleared out and ready for sailing, though she should be detained by adverse winds, or tempestuous weather. — (*Chitty's Commercial Law*, vol. iii. pp. 426—431.)

DENARIUS, a Roman coin, estimated by Dr. Arbuthnot to have been worth $7\frac{3}{4}d.$; but its value differed at different periods.

DENIER, a small French coin, of which there were 12 to a sol.

DIAMOND (Ger. Du. Da. and Fr. *Diamant*; Sw. *Demant*, *Diamant*; It. Sp. and Port. *Diamante*; Rus. *Almas*; Pol. *Dyament*; Lat. *Adamus*; Hind. *Hira*), a precious stone, which has been known from the remotest ages. Pliny has described it (*Hist. Nat. lib. 37. § 4.*); but his account is, in many respects, inaccurate. It is found in different parts of India, and in Borneo; it is also found in Brazil, on which, indeed, Europe may be said to be at present entirely dependent for supplies of diamonds. Hitherto, however, it has not been met with any where except within the tropics. It is the most beautiful and most valuable of precious stones. Its most common colours are white and grey of various shades. It occurs also red, blue, brown, yellow, and green. The colours are commonly pale. It is always crystallised, but sometimes so imperfectly that it might pass for amorphous. It is the hardest body in nature. External lustre from splendour to glimmering; internal always splendid. It is brittle; its specific gravity is 3.5. When rubbed, it becomes positively electric, even before it has been cut by the lapidary, which is not the case with any other gem. — (*Thomson's Chemistry*.)

According to Mr. Milburn (*Orient. Com.*), the colour should be perfectly crystalline, resembling a drop of clear spring water, in the middle of which you will perceive a strong light playing with a great deal of spirit. If the coat be smooth and bright, with a little tincture of green in it, it is not the worse, and seldom proves bad; but if there be a mixture of yellow with the green, then beware of it — it is a soft, greasy stone, and will prove bad.

Tests of Diamonds. Cutting, &c. — To ascertain whether any specimen is a true diamond or not, a fine file may be used; and if the surface of the stone be the least abraded or scratched by its action, it is not a diamond. The difference will also appear upon close examination without this instrument; the rays of light easily pass through other gems, but in the diamond they are refracted to the surface, which occasions its superior brilliancy. If the specimen under examination be very minute, it may be placed between 2 half-crowns, or other flat metallic surfaces, and pressed with the thumb and finger; if a diamond, it will not be injured, but if otherwise, it will break and fall to powder. On account of the extreme hardness of the diamond, the art of cutting and polishing it was for a long time unknown in Europe. But, in 1456, a young man of the name of Louis Berghen, a native of Bruges, is said to have constructed a polishing wheel for the purpose, which was fed with diamond powder instead of *corundum*, which the Chinese and Hindoos had been long accustomed to employ. Berghen was led to this discovery by observing the action produced by rubbing 2 rough diamonds together. Diamonds are cut into brilliant and rose diamonds; the former being, for the most part, made out of the octahedral crystals, and the latter from the spheroidal varieties. — (*Joyce's Practical Mineralogy*; *Rees's Cyclopædia*, &c.)

Commercial Value of Diamonds. — In the great or wholesale trade there is but little fluctuation in the price of those diamonds which may be termed *stones in general demand*. I will begin with brilliants from 1 grain to $\frac{3}{4}$ grains each. — Such brilliants, double cut, and what may be termed fine, are worth from 7*l.* to 8*l.* per carat. Needy sellers may take 10 per cent. less for cash; but this is the general average price for a lot of 10, 20, or 50 carats of well-made stones, if the quality be good.

“Brilliants, from 2 grains to 3, may be bought in lots, at from 7*l.* 7*s.* to 8*l.* per carat. It is to be understood, that diamonds in a lot are never all quite free from faults; hence there may arise a difference of 10 per cent. in the price. Stones of 3 grains, if fine and perfect, are always in demand, at 8*l.* or 9*l.* per carat.

“Brilliants, from 3 grains to 4, if very fine and well proportioned, are worth from 8*l.* to 9*l.* per carat. Those of a carat each, if very fine and well selected, are worth 9*l.* or 10*l.* Three years ago I offered 12*l.* each for 8, and could not obtain them.

“Brilliants, from 5 grains to 6, if pure, are worth from 13*l.* to 14*l.*; if perfectly fine, and of the full weight of 6 grains, they are worth from 17*l.* to 18*l.* each: I have, for such, paid 20*l.*

“Brilliants, of 2 carats each, are worth from 27*l.* to 30*l.* Stones of this weight, if well proportioned, are considered of a fine size, and well calculated for pins, or the centre of clusters; indeed, well proportioned diamonds, from 6 grains to 2 carats each, are always in demand, and are retained at from 20*l.* to 35*l.* each, according to their degree of perfection, or as the retailer may think fit to charge them.

“For brilliants of 3 carats, if fine and well formed, from 70*l.* to 80*l.* may be obtained. Stones of this size, and larger, are more liable to capricious fluctuations of price than the smaller ones before named, being chiefly required for the centre stones of saleable necklaces.

“Brilliants of 4 carats, if fine, are worth from 100*l.* to 130*l.* I have sold stones, single cut, a little off colour, of this weight, at 80 guineas. I possessed one of 17 grains, perfectly white, having a surface as large as that of a 7 carat stone ought to be; it was, consequently, very thin, but being much in request, on account of its great spread, or surface, it was sold for 160*l.*

“Brilliants of 5 carats are not frequently met with in general trade, and are valuable in price; as the dealers exact more if they know that such stones are wanted, than they would in the regular course of business. The prices may be said to vary from 180*l.* to 200*l.*

“Brilliants of 6 carats, as before stated, are not common: they are suitable for centre stones of expensive necklaces, and single stone rings; if perfect and well shaped, they sell for 230*l.* to 250*l.* or more.

“For estimating the value of peculiarly fine diamonds, there is no fixed standard. Rough diamonds, selected as fine, and well formed for cutting, may be estimated as follows: — Square the weight of the stone, multiply the product by 2, and the result will be the value in pounds sterling. Brilliants, if fine, may be estimated by squaring the weight in carats, and multiplying the product by 8, which will give the amount in pounds sterling.

“As a very large property, both in this kingdom and in other countries of Europe, is vested in diamonds, it may be interesting to be informed, that not only the price of these gems has for several years been, upon the whole, gradually rising, but that it is likely to continue on the advance. At the present time, indeed, and for the last few years, there has been a dull sale of diamonds in England, nor did the coronation occasion a demand worth notice; but on the Continent the trade has been steady, and rough diamonds have been constantly rising in price. That this advance will be progressive, may be assumed

from the fact, that the best diamond ground now known, the Serro do Frio in Brazil, has assuredly passed the zenith of its prosperity. I went over the greater part of what is yet reserved, and still remains to be worked, and I conceive that there would be no difficulty in calculating the length of time in which the present number of workmen may reduce it to a state of exhaustion, like that of the far-famed Golconda. The average annual produce of future years may be estimated by the amount obtained from that portion which has been already worked. Brazil may be said to furnish Europe with 25,000 or 30,000 carats *per annum* of rough diamonds; which, if reduced to brilliants, may make an influx into the market of 8,000 or 9,000 carats annually.”—(*Mawe's Treatise on Diamonds*, 2d ed. pp. 9–14. and p. 60.)

The rule stated by Mr. Mawe, and adopted by the jewellers, for estimating the value of diamonds (multiply the square of the weight in carats by 2, and the product is the value in pounds sterling), can only hold in the case of those that are of a small size, or do not weight more than 20 carats. The value of the largest diamonds, which are exceedingly rare, (*non nisi regibus, et iis admodum paucis cognitus*, Pliny,) can, it is clear, depend upon nothing but the competition of the purchasers. The diamond belonging to the Emperor of Brazil is the largest in the world. It is still uncut, and weighs 1,680 carats; so that, according to the jewellers' rule, it must be worth the enormous sum of 5,644,800*l.*! It may, however, be doubted, whether his Imperial Majesty would have any disinclination to part with it for the odd sum of 644,800*l.* The famous diamond belonging to the Emperor of Russia, which the jewellers tell us is worth 4,804,000*l.*, did not cost 150,000*l.*

Diamonds are not used exclusively as articles of ornament or luxury. They are frequently employed with great advantage in the arts. “Bad, discoloured diamonds,” says Mr. Mawe, “are sold to break into powder, and may be said to have a more extensive sale than brilliants, with all their captivating beauty. In many operations of art they are indispensable; the fine cameo and intaglio owe their perfection to the diamond, with which alone they can be engraved. The beauty of the onyx would yet remain dormant, had not the unrivalled power of the diamond been called forth to the artist's assistance. The carnelian, the agate, or cairngorm, cannot be engraved by any other substance; every crest or letter cut upon hard stone is indebted to the diamond. This is not all; for without it, blocks of crystal could not be cut into slices for spectacles, agate for snuff-boxes, &c.”

Diamonds may be landed without report, entry, or warrant. — (3 & 4 Will. 4. c. 52. § 2.)

The carat grain used in weighing diamonds is different from the Troy grain, 5 diamond grains being only equal to 4 Troy grains.

DIAPER (Ger. *Drell*; Du. *Drel*; Fr. *Linge ouvré*; It. *Tela tessuta a opere*; Sp. *Manteles alemaniscas*; Rus. *Salfetotsschnoe*), a sort of fine flowered linen, commonly used for table-cloths, napkins, &c., brought to the highest perfection in the manufactories in the north of Ireland, in Germany, and Scotland.

DICE (Ger. *Würfel*; Du. *Taarlingen*; Fr. *Dés (à jouer)*; It. *Dadi*; Sp. *Dados*; Rus. *Kosti*), cubical pieces of bone or ivory, marked with dots on each of their sides, from 1 to 6, according to the number of the face. The regulations as to the manufacture and sale of dice are the same as those with respect to CARDS (which see). Every pair of dice is to pay a duty of 20*s.* All pieces of ivory, bone, or other matter, used in any game, having letters, figures, spots, or other marks denoting any chance, marked thereon, to be adjudged dice; and if more than 6 chances are signified on any one piece, then such piece to be charged with the full duty of a pair of dice. — (9 Geo. 4. c. 18.)

DIMITY (Fr. *Basin*; It. *Dobletto*; Sp. *Dimite*), a species of cross-barred stuff entirely composed of cotton, similar in fabric to fustian.

DISCOUNT, an allowance paid on account of the immediate advance of a sum of money not due till some future period. It is usually said to be of two kinds; viz. discount of bills, and discount of goods; but they are essentially the same.

When a bill of exchange is presented at a banker's for discount, it is the practice to calculate the simple interest for the time the bill has to run, including the days of grace, which interest is called the *discount*; and this being deducted from the amount of the bill, the balance is paid over to the presenter of the bill. This is the method followed by the Bank of England, the London and provincial bankers, and by commercial men in general. But it is, notwithstanding, inaccurate. The true discount of any sum for any given time is such a sum as will in that time amount to the interest of the sum to be discounted. Thus, if interest be *five* per cent., the proper discount to be received for the immediate advance of 100*l.* due 12 months hence is not 5*l.*, but 4*l.* 15*s.* 2½*d.*; for this sum will, at the end of the year, amount to 5*l.*, which is what the 100*l.* would have produced. Those, therefore, who employ their money in discounting, make somewhat more than the ordinary rate of interest upon it; for a person discounting 100*l.* due at the end of a year, advances, supposing interest to be 5*l.* per cent., only 95*l.*; so that, as this 95*l.* produces 100*l.* at the period in question, the interest received has really been 5*l.* 5*s.* 3*d.* per cent.

The rule for calculating discount on correct principles is as follows: —

As the amount of 100*l.* for the given rate and time
1*s.* to the given sum or debt;
So is 100*l.* to the present worth, or
So is the interest of 100*l.* for the given time
To the discount of the given sum.

Mr. Smart has calculated, on this principle, a Table of the discount of 1*l.* for any number of days, at 2, 2½, 3, 3½, &c. to 10 per cent., to 8 decimal places. But the simple interest of the sum being the only thing looked to in practice, such Tables are hardly ever referred to.

Bills in the highest credit are discounted on the lowest terms; the discount increasing according to the suspicions entertained of the punctuality or solvency of the parties subscribing the bills. During the war, the rate of interest, or, which is the

same thing, of discount, was comparatively high; but since 1818, the rate of discount upon good bills has seldom been above 4, and has often been as low as 3 and even $2\frac{1}{2}$ per cent.

Discount on merchandise takes place when, after making a purchase of goods at a fixed term of credit, the buyer finds means to make his payment before the expiration of that term, receiving from the seller a discount or allowance, which is commonly a good deal above the current rate of interest. The discount on goods varies, of course, according to the interest of money. During the late war, the loans to government were so large, and the facility of investing money was such, that the discount on goods was often as high as 5 per cent. for 6, and 10 per cent. for 12 months. Now, however, the discount on goods has fallen, with the fall in the rate of interest, to 7 or $7\frac{1}{2}$ per cent. for 12 months; being about double the current interest arising from funded property, or the discount of good mercantile bills.

Long credits and discounts upon goods have, for a lengthened period, been usual in England. This arose from a variety of causes, but principally, perhaps, from the magnitude of our exports to the United States, Russia, and other countries where there is a great demand for capital; but in whatever causes it originated, it has latterly been carried to what seems to be an injurious extent. — (See CREDIT.) In France and Germany, the manufacturers, in general bare of capital, are obliged to stipulate with the merchants for short credits. In Holland, the *usage* of the exporting merchants has been to pay either in ready money, or at so short a date as to put discounting out of the question, the manufacturer setting at once the lowest price on his goods.

DIVIDEND, the name given to the payment made to creditors out of the estate of a bankrupt, and to the annual interest payable upon the national debt, and other public funds.

DJIDDA, a town of Arabia, on the Red Sea, about 21 miles from Mecca, of which it is the sea-port, in lat. $21^{\circ} 29'$ N., lon. $39^{\circ} 14'$ E. It is well built; the streets are unpaved, but spacious and airy; the houses high, and constructed, for the most part, of madrepores and other marine fossils. The supply of water is scanty, and its quality indifferent. Small vessels approach close to the quays; but large vessels are obliged to anchor in the roads, about 2 miles off, loading and unloading by means of lighters. The entrance to the roads is difficult, and should not be attempted without a pilot. Djidda is a place of considerable commercial importance. It is the *entrepôt* in which is centred the greater part of the commerce between India, Egypt, and Arabia. Many of its merchants possess large capitals; some of them as much as from 150,000*l.* to 200,000*l.* The trade in coffee brought from Mocha, and other ports in Yemen, is the most considerable, but it is said also to be the most hazardous. The returns are principally made in cash. The trade with India and the Gulf of Persia is safer than the coffee trade, and is very considerable. Djidda has also a good deal of intercourse with the ports of Cosseir, Souakin, and Massouah, on the opposite coast of the Red Sea. The imports from the last two principally consist of slaves, gold, tobacco, dhourra or barley, hides, butter (of which immense quantities are made use of in Arabia), mats, &c.; in return for which the Africans receive Indian goods suitable for their markets, dresses and ornaments for their women, dates (which are not produced in any part of Nubia), iron, &c. The principal article of import from Cosseir is wheat; and not only Djidda, but the whole Hedjaz, or Holy Land of Arabia, is almost entirely dependent upon Egypt for corn. Coffee is the principal article sent in return. Business is transacted at Djidda with ease and expedition. The number of ships belonging to the port is estimated at 250. Owing to the scarcity of timber, none of them are built at Djidda; those belonging to it being either purchased at Bombay or Muscat, or at Mocha, Hodeida, or Suez. For a considerable period each year, before and after the feast of Ramadhan, when pilgrims come from all quarters to visit Mecca, the town is thronged with strangers, and a great deal of mercantile business is transacted. Djidda is at present, and has been for a number of years, under the government of Mohammed Ali, pacha of Egypt. The *moneys*, *weights*, and *measures* of the latter country (for which, see ALEXANDRIA), are now generally used in Djidda, the commerce of which has been much improved and extended in consequence of the comparative security and good order enforced by the pacha. — (We have gleaned these details from the different works of Burekhardt, particularly from his *Travels in Arabia*, vol. i. pp. 1—100.)

DOCKS are artificial basins for the reception of ships. The term has been supposed by some to be derived from the Greek *δεκομαι*, to receive; but it is obviously no other than the Teutonic *döck*, originally perhaps derived from *dekken*, to cover, enclose, or protect.

Docks are of 2 sorts — *wet* and *dry*. Wet docks are generally constructed with gates to retain the water. Ships are admitted at high water; and the gates being shut, they are kept constantly afloat. A dry dock is intended for the building, repairing, or examination of ships. The ships to be repaired or examined are admitted into it at high water; and

the water either ebbs out with the receding sea, or is pumped out after the gates are shut.

Utility of Docks. — The construction of wet docks has done much to facilitate and promote navigation. A large vessel, particularly if loaded, could not be allowed to come to the ground, or to lie on the beach, without sustaining considerable injury, and perhaps being destroyed; and even the smaller class of vessels are apt to be strained, and otherwise hurt, if they are left dry, unless the ground be very soft. Hence, when large vessels have to be loaded or unloaded where there are no docks, and where the water close to the shore or quay is not sufficiently deep, the work can only be carried on during a particular period of each tide; it being necessary, in order to keep the vessel afloat, that she should leave the shore with the ebbing tide. Attempts have sometimes been made to obviate this inconvenience, by running jetties or piers to such a distance into the sea, that there might always be a sufficient depth of water at their heads: but this can only be done in peculiar situations; and it requires that the ship's position should be frequently changed. It is in most cases, too, impossible properly to protect the cargoes of ships loading or unloading at quays, or on the beach, from depredation. Previously to the construction of the wet docks on the Thames, the property annually pillaged from ships was estimated to amount to 500,000*l.* a year, though this is probably much exaggerated.

I. DOCKS ON THE THAMES.

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| 1. <i>West India Docks.</i> | 6. <i>London Port Dues. — Charges</i> |
| 2. <i>London Docks.</i> | <i>on Account of Lights, Pilotage,</i> |
| 3. <i>East India Docks.</i> | <i>&c. in the Thames. — Ship-</i> |
| 4. <i>St. Katherine's Docks.</i> | <i>ping, &c. of London.</i> |
| 5. <i>Commercial Docks.</i> | |

II. LIVERPOOL DOCKS, SHIPPING, ETC.

III. BRISTOL DOCKS, SHIPPING, ETC.

IV. HULL DOCKS, SHIPPING, ETC.

V. GOOLE DOCKS, SHIPPING, ETC.

VI. LEITH DOCKS, SHIPPING, ETC.

I. DOCKS ON THE THAMES.

It is singular that, notwithstanding the obvious utility of wet docks, and the vast trade of the metropolis, there was no establishment of this sort on the Thames till nearly a century after a wet dock had been constructed at Liverpool. The inconvenience arising from the crowded state of the river, at the periods when fleets of merchantmen were accustomed to arrive, the insufficient accommodation afforded by the legal quays and sufferance wharfs, the necessity under which many ships were placed of unloading in the river into lighters, and the insecurity and loss of property thence arising, had been long felt as almost intolerable grievances: but so powerful was the opposition to any change, made by the private wharfingers and others interested in the support of the existing order of things, that it was not till 1793 that a plan was projected for making wet docks for the port of London; and 6 years more elapsed before the act for the construction of the West India Docks was passed.

1. *West India Docks.* — These were the first, and continue to be the most extensive, of the great warehousing establishments formed in the port of London. Their construction commenced in February, 1800, and they were partially opened in August, 1802. They stretch across the isthmus joining the Isle of Dogs to the Middlesex side of the Thames. They originally consisted of an Import and Export Dock, each communicating, by means of locks, with a basin of 5 or 6 acres in extent at the end next Blackwall, and with another of more than 2 acres at the end next Limehouse; both of these basins communicate with the Thames. To these works the West India Dock Company have recently added the South Dock, formerly the City Canal, which runs parallel to the Export Dock. This canal was intended to facilitate navigation, by enabling ships to avoid the circuitous course round the Isle of Dogs. It was, however, but little used for that purpose, and is now appropriated to the wood trade, for the greater accommodation of which, a pond of 19 acres has been recently formed on the south side for the reception of bonded timber. The Export Dock, or that appropriated for ships loading outwards, is about 870 yards in length, by 135 in width; so that its area is near 25 acres: the North, or Import Dock, or that appropriated for ships entering to discharge, is of the same length as the Export Dock, and 166 yards wide; so that it contains nearly 30 acres. The South Dock, which is appropriated both to import and export vessels, is 1,183 yards long, with an entrance to the river at each end; both the locks, as well as that into the Blackwall Basin, being 45 feet wide, or large enough to admit ships of 1,200 tons burden. At the highest tides, the depth of water in the docks is 24 feet; and the whole will contain, with ease, 600 vessels of from 250

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RIVER THAMES,
with
THE DOCKS FROM
BLACKWALL TO THE TOWER.

Scale of fathoms

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100

to 500 tons. The separation of the homeward bound ships, which is of the utmost importance for preventing plunder, and giving additional security to the revenue and the merchant, was, for the first time, adopted in this establishment. The Import and Export Docks are parallel to each other, being divided by a range of warehouses, principally appropriated to the reception of rum, brandy, and other spirituous liquors. There are smaller warehouses and sheds on the quays of the Export and South Docks, for the reception of goods sent down for exportation. The warehouses for imported goods are on the four quays of the Import Dock. They are well contrived, and of great extent, being calculated to contain 160,000 hhds. of sugar, exclusive of coffee and other produce. There have been deposited, at the same time, upon the quays, under the sheds, and in the warehouses belonging to these docks, 148,563 hhds. of sugar, 70,875 casks and 433,648 bags of coffee, 35,158 puncheons of rum and pipes of Madeira wine, 14,021 logs of mahogany, 21,350 tons of logwood, &c. The whole area occupied by the docks, warehouses, &c. includes about 295 acres; and the most effectual precautions are adopted for the prevention of fire and pilfering.

This spacious and magnificent establishment was formed by subscription, the property being vested in the West India Dock Company, the affairs of which are managed by 21 directors, as a body corporate. The right of voting is vested in those shareholders only who hold 500*l.* of the Company's stock. The Company's capital is 1,380,000*l.*

The West India Docks have proved a very successful undertaking, and have been highly beneficial to the original shareholders. All West India ships frequenting the Thames were obliged to use them for a period of 20 years from their completion. The dividend on the Company's stock was limited to 10 per cent.; and, after making dividends to the full amount, with the exception of the first half year, they had, in 1819, an accumulated fund of near 400,000*l.* But they then diminished their charges, at the suggestion of the committee of the House of Commons on the foreign trade of the country, so as to give the trade using the docks the benefit of the surplus fund, which was to be reduced to 100,000*l.* before the 30th of January, 1826. Latterly the Company have been obliged, in consequence of the competition of the other Companies, to make further reductions of dividend. It now amounts to 5*l.* per cent. At present, the Company's stock sells at about par.

The nearest dock gate at Limehouse is about 3 miles from the Exchange; and the other, next Blackwall, about $\frac{1}{2}$ a mile more. This distance has the disadvantage of increasing the expense of cartage, and of being inconvenient to the merchants and others using the docks. On the other hand, however, ships entering the West India Docks avoid a considerable extent of troublesome, if not dangerous, navigation, that must be undertaken by those bound for the St. Katherine's and London Docks.

Convenience for clearing Water in the West India Docks.—In almost all docks and harbours, a serious evil is felt from the constant accumulation of mud, and the consequent expense of preserving the proper depth of water. In various situations, provision has been made for scouring out or raising mud and silt by means of back-water, dredgers, &c., according to local circumstances; but, in the West India Docks, the evil has been entirely obviated: a brief notice of the manner in which so important an object has been accomplished, may be both interesting and useful.

The water of the Thames is generally very muddy, and when it is admitted into the basins and docks in large quantities, to replace the water lost by evaporation, leakage, floating vessels in and out, &c., the deposit is very great. In the West India Docks, the accumulation of mud, from this cause, was most considerable in the Eastern or Blackwall Basin; and the annual cost of clearing out the same was between 3,000*l.* and 4,000*l.*

And yet the process by which that basin was cleared, was probably the most economical which could be adopted. A floating dredger, of the usual description, raised the mud, which was thrown into barges; and these, when loaded, were emptied by a stationary engine, working an endless chain of buckets, similar to those of the dredger. But the field where the mud was deposited having become full, additional expense was likely to be incurred by removing the mud to a greater distance, so that the subject called for and received more attention, and the result will show, that the Company have at length provided the most effectual remedy.

All the gates of the locks point inwards, to sustain the water of the docks; as long as the level of the water within, is higher than the level of the river, those gates remain closed; but as soon as the river rises above the level of the Blackwall Basin, the gates of the outer lock are thrown open: while the gates of the two locks at the west end of that basin

remain closed, the influx from the river would not be considerable; but when the tide has risen above the level of the Import and Export Docks, those gates would also be thrown open, and then the river would flow in with considerable force; the muddy water discolouring that of the docks, and of course depositing the silt or mud held in suspension.

These facts showed that the exclusion of the river water was the only effectual cure for the evil; but the loss or waste of water from the docks was equal, on an average, to 5 inches over the whole surface in 24 hours, and this loss had to be supplied; and not only that, but to keep the river out, it was necessary at all times to keep the water of the docks and basins up to a higher point than that to which the river would rise at the highest spring tide.

After long consideration, the following plan was matured for effecting this object:—

The Company's spare land on the north side of the Blackwall Basin lay below high water mark, and there three reservoirs were formed: the two next the basin receive the water from the river by a culvert with sluices, which are closed as soon as they are filled; from these the water is pumped by an engine of 36 horse power, after having had time to deposit the silt into the elevated reservoir, from whence it flows by a conduit into the basin, and thence into the dock, and thus the level of the whole is kept up to the highest point which can be desired, and the river Thames with its mud is no longer admitted.

The great body of water in the docks is thus constantly maintained, and is at all times clear and sweet, and no mud will hereafter be deposited; great advantage arises, however, from the depth of water, which is preserved from fluctuating with the level of the neap and spring tides, as the deepest laden ship can at all times be transported,—the depth throughout being from 25 to 26 feet.

RULES AND REGULATIONS TO BE OBSERVED, AND RATES TO BE PAID, BY THE SHIPPING FREQUENTING THE WEST INDIA DOCKS.

RULES AND ORDERS to be observed by Masters, Pilots, and other Persons having the Charge of Ships, Vessels, Lighters, or Craft, coming into, lying in, and going out of, the West India Docks, pursuant to Act 1 & 2 Will 4. c. 52.

The Company's Moorings.—The moorings in the river, within 200 yards of each of the entrances at Blackwall, and that into Limehouse Basin, and within 150 yards of the Limehouse entrance of the South Dock, are reserved for the exclusive use of vessels entering into, or which have recently come out of, the docks.

Every master or person in charge of any ship, lighter, barge, boat, or other vessel, of any description whatsoever, lying within the above distance, shall immediately remove the same, when required by the dock masters or their assistants. Penalty 5*l.* for every hour which such vessel may remain.

Pilots shall not attempt to place ships inside the buoys, if other ships have previously brought up, but shall bring them to their berths in due succession on the outside, unless they shall be expressly ordered by the dock master to take a berth inside the tier for the convenience of docking.

All parties creating obstructions will be prosecuted, and the penalties will be rigidly enforced.

Vessels about to enter the Docks, &c. Signals.—The red flag on the flag-staff at the entrance is the signal for ships to prepare. A blue flag will be kept flying the whole time proper for docking; when the tide has reached high water mark, that flag will be struck, after which no ship can be taken in.

Declaration Book.—When ships have brought up properly at the moorings, an officer will deliver the Company's regulations, and the commander or pilot of every vessel exceeding 100 tons must certify in the Declaration Book her draught of water; that she is provided with all necessary and sufficient warps, ropes, and tackle, to remove and moor her in safety; and that her anchors are (or shall be before leaving the moorings) so secured and stowed as not to endanger the works, the ships therein, or the vessel herself.

Preparing Ships for Admission.—Every master or pilot, in charge of a ship, should lose no time in making the following preparations, viz. her anchors to be properly secured and stowed; her sails all furled; all quarter boats lowered down, guns unloaded, gunpowder put out, fires extinguished, and such other precautions taken as the dock master may direct: when these preparations are completed, a flag must be hoisted at the fore, as a signal that the ship is ready.

All ships are required to send down top-gallant yards and strike top-gallant masts, and to have their jib and mizen booms rigged close in, bomkins, martingales, and all out-riggers unshipped, if time will permit, and at all events immediately after entering. Vessels will, however, be exempted from striking lower yards and top-masts, upon the master certifying that the same may be safely dispensed with, and engaging to be answerable for all consequences; but before being placed at the quay, the yards must be topped well up, and the yard-arms lashed close in to the rigging.

Docking Tickets and Order of Admission.—In fixing the order of admission, and issuing the docking tickets, regard will be had to the state of the tides, and the size and draught of water of each vessel, as well as the time of arrival; the largest ships must necessarily be taken in when the tides are highest, although they may have arrived subsequent to smaller vessels. Loaded vessels must always have the preference over light ships.

No ship can be admitted, if neither the master nor pilot are on board.

The docking ticket will only remain in force for the tide for which it is granted.

At the proper time for the admission of each ship, notice will be given by hoisting her ticket number at the pier head, provided she has made the signal for being properly prepared.

If any vessel shall attempt to gain admittance before her number is hoisted, the owners, and the master, pilot, or other person in charge, must be responsible for all consequences of such misconduct.

Entering.—When a ship's number is hoisted, she must drop up to the entrance, and have good and sufficient warps ready to send to each pier, when ordered by the dock masters. If the ship shall not so come to the entrance, she shall forfeit her turn.

When within the piers, proper ropes will be sent on board to guide and check the vessel through the lock: the master and pilot will be held responsible for making these, as well as the ship's warps, properly fast on board: the vessel must be hauled ahead by her own warps, and they are on no account to be cast off, unless ordered by the dock master, until the ship is in the basin.

Every pilot must bring his boat into the basin, or South Dock, as it is a most essential part of his duty to moor the ship.

The owners must be answerable for all ships' boats, and none can be admitted into the Import Dock except such as are conveniently stowed on deck. All other boats must be sent out of the docks.

The boats of ships in the South Dock which cannot be securely stowed on deck, must be hauled up on the north bank, or secured afloat in such manner as the dock master may direct, after the ship is moored. Ships, however, which are not lying at a jetty, will be allowed to employ 1 boat during the legal hours of business, which boat must be chained by the Company's officers to the north bank as soon as that time has expired.

Any boats found afloat in any of the docks or basins, contrary to these regulations, will be removed by the dock master, and will be detained until the charges occasioned by such removal shall be paid.

The hatches of all loaded ships are to be locked down, and the keys delivered to the officer appointed to receive the same.

Import Dock.—No person whatever can be allowed to remain in this dock after the established hours of business: nor can any person be permitted to have access to vessels therein, excepting the owner, master, or chief officer, without a pass.

Passes will be given on the application of the captain or chief mate, to admit the ship's apprentices, or other persons, to prepare the ship for discharging, or to do any other work which may be unavoidably necessary; but, to prevent the abuses which sometimes occur, it is strongly recommended that the Company's labourers be employed.

Ships discharging.—Previously to any ship being quayed, the decks must be cleared, and every thing prepared to begin working out the cargo. If, through want of proper tackle, or any neglect, a ship be not in readiness to take her turn, another will be quayed in the mean time.

It is desirable that all baggage or presents should be sent, as promptly as possible, to the Company's baggage warehouse, where an authority from the master for the delivery thereof must be lodged. Masters are particularly cautioned against signing such authorities in blank, or allowing themselves to be influenced by the importunity of brokers; and it is most desirable that one agent only should be appointed for each ship.

Packages of bullion or specie (whether cargo or private property) must be delivered by the captain, under his own responsibility, unless from their being liable to examination or other circumstance he may be desirous of placing the same in the Company's charge, in which case such packages, or any other of considerable value, should be particularly specified, and, if bills of lading have been granted for them, inserted in the regular manifest of the ship. The delivery of goods overside will also rest with the master, and he must take such steps as he may think necessary to protect his owners in respect to their freight.

An officer of the revenue is authorised to forward all despatches for the departments of government; packets so addressed will therefore be delivered into his charge, unless the Company receive express directions to the contrary.

When a ship is finally discharged and moored in the Export Dock, or either of the basins, for the purpose of going out to the river, all the services provided for in the import rate are completed.

For the more expeditious discharge of vessels, or despatch in reloading, every assistance will be given in clearing the decks, or stiffening them; cooping water casks, and shipping them, when filled; clearing the hold after discharge; shipping and stowing the outward cargo, under the directions of the ship's officers; and any other services which can be reasonably required.—Should the Company's movable machinery be desired, it will be lent upon application to the principal dock master.—The following charges will be made for such services:—

Charges will be made for such services:—		s. d.		s. d.
For labourers hired to work under the directions of the commanding officer of the ship, each man per day, of the regulated hours of attendance (and not less than $\frac{1}{2}$ day to be charged. Over-time will be charged in proportion.)	3 6	Two tons, and under 5 tons (and not less than 1 ton to be charged.)	-	1 8
Articles loaded, shipped, or struck down by the dock cranes or jiggers, under 2 tons, per ton	1 0	Movable machinery lent, each jigger with its gear, per day	-	10 0
		The use of the floating engine for washing ships, including the attendance of the man in charge, per day (and not less than 1 day to be charged.)	20	0

Conditions to be observed by Ships taking in Cargoes from the Import Warehouses.—1. The taking the ship in and out of dock, or to and from the quay, to be performed by the master and crew, as directed by the dock masters.

2. The goods to be taken from the slings, and to be stowed away by the crew, under the orders of the master.

3. If a sufficient crew be not on board to receive and stow away the goods as delivered, or to transport the vessel, a further number of men shall be provided by the Company, at the charge of 3s. 6d. per man per day, to work under the direction and responsibility of the master and his officers.

4. The vessel to be hauled into the basin or Export Dock after the usual hours of business, by her own officers and crew, and to continue in their charge.

Ships, from the Export or South Docks, will be allowed to go into the Import Dock to load, without any addition to the rate to which they may be liable for the use of the docks.

Goods sent by land carriage will be shipped in either of the docks, on payment of the usual charges.

To prevent delay in loading export vessels, the shippers should pay up the rent and charges upon the goods; or where the amount cannot be ascertained without weighing, &c., make a deposit to cover the same.

Export and South Docks.—All vessels entering or lying in these docks are in charge of the masters and owners; and it is the duty of the pilots, or officers and crews, to transport their respective vessels, under their own responsibility, as directed by the dock master, to or from the river, and to or from any part of the docks or basins.

Light ships on entering from the river must be provided with sufficient hands to dock and transport them, and should move in due time into the dock; otherwise they will be removed by the dock master, and the owners charged with the expense.

Vessels discharged of their inward cargoes by the Company in these docks will be regarded as privileged ships, and all transporting within the docks will be performed by the dock master, assisted by the crew, gratuitously; but unless there are sufficient crew on board to assist in transporting the outward-bound ships, they will not be moved.

Whenever assistance is required by other vessels, it will be furnished by the dock master on the following terms: viz.—

A boat with warp and 2 hands	-	-	10s. 0d.
— and 4 hands	-	-	15s. 0d.

And for every additional hand employed, either on board or in the boats, 6d. per hour.

The warps are only lent in aid of the ship's warps.

Ships taking in cargoes will be moored at the quays in due rotation. Light ships not taking in goods shall be moored in either of the docks or basins, as the dock masters may judge convenient.

While ships are lying at, or moving to or from the quay, all out-riggers should be got in and made snug; and sails are by no means to be loose while so moving.

No ship must be removed from her berth without notice being given to the dock master, and his assent as to the time of removal being obtained.

Craft must be fastened to the ships from which they are receiving, or to which they may be delivering goods: the charge upon craft which shall not be *bonâ fide* so engaged, will be the same as the rent upon sloops and craft coastwise, and, as usual, not less than 1 week's rent will be charged. To obviate any doubt as to the time for which they may be fairly entitled to exemption, 24 hours will be allowed, from the time of entering the dock, for receiving goods, and 24 hours after being loaded or discharged, for going out of the docks.

Convenient receptacles on the quays and craft are provided, wherein all dust, ashes, &c. are to be deposited, and which shall be cleared by the persons appointed by the Company, and by no one else.

No vessel shall be permitted to take in ballast after daylight, or before daybreak.

Ships' provisions or stores cannot be permitted to pass the gates without an order signed by the captain or owner.

No repair or caulking can be permitted without the special permission of the court of directors, to whom application should be made through the principal dock master.

The Jetties.—Ships landing cargoes in the South Dock, or taking in goods by land, shall have the preferable use of the jetties.

Ships which are fitting out, but have not commenced loading, shall be accommodated as far as possible; but such ships must be removed to make room for vessels about to discharge or take in cargo by land.

In other respects, preference will be given to ships intended for sale, over those which are merely lying up; and as between ships which are similarly circumstanced, the priority of their entering the dock shall determine the preference.

The captains or commanding officers of ships are cautioned to be attentive and careful to boom off when the ship is fast loading down in the water, or on the approach of neap tides.

Fire and Candle.—Vessels in these docks shall be considered as forming 3 classes: viz.—

I. Vessels actually discharging, having their crews on board, or loading outwards.

II. Vessels rigging or fitting out, but which shall not have commenced taking in goods.

III. Vessels for sale or lying up.

To each of these classes special licences will be granted.

Every such licence will express the place in which fire may be kept, and the circumstances under which it may be used: upon the slightest infringement of the conditions, the penalty prescribed by law will be rigidly enforced.

Every application for a licence must be made by the master or owner, specifying the names and capacities of the persons in charge of the ship, and engaging to be responsible for their attention to the regulations.

Opening and shutting the Gates.—The gates of the Export and South Docks will be opened at 6 o'clock in the morning and shut at 8 o'clock in the evening, from the 1st of March to the 10th of November; and, from the 11th of November to the last day of February, opened at 8 in the morning and shut at 7 in the evening.

Captains and mates may be furnished with tickets upon applying at the police office, at the Import Dock, which will entitle them to admission till 9 o'clock p. m., but no person whatever can be allowed to go out after the hour for closing the gates.

Vessels about to leave the Docks.—Export vessels should be hauled out in sufficient time to be at the River Locks, at Blackwall, at low water; to prevent the inconvenience of hauling down the Blackwall Basin or South Dock during the time that other vessels are requiring admission, which must have the preference.

Vessels can only be let out after high water, upon the special request of the officers in charge of them.

Ships going into the river must use their own ropes, as they are out of the dock master's charge when clear of the outer gates.

NOTICE.—Two true copies of the manifest of the cargo must be delivered into the General Office, at the West India Dock House, within 12 hours after every vessel shall enter the docks, or after the cargo shall have been reported at the Custom-house, which shall first happen. Penalty for refusal or neglect, any sum not exceeding 5*l.*—(1 & 2 Will. 4. c. 52. § 84.)

No manifests will be required for ships discharging by their own crews.

No ships can receive their rotation, or be allowed to break bulk until their cargoes are duly entered; and such cargoes will be landed in due succession, according to the strict order in which the manifests are delivered and entries completed.

If such manifest, or bill of lading, or copy, shall be false; or if any bill of lading be uttered by any master, and the goods expressed therein shall not have been *bona fide* shipped on board such ship; or if any bill of lading uttered or produced by any master shall not have been signed by him; or any such copy shall not have been received or made by him previously to his leaving the place where the goods expressed in such bill of lading, or copy, were shipped; penalty 100*l.* — (3 & 4 Will. 4. c. 52. § 11.)

Hours of Attendance are, from the 10th of May to the 9th of November inclusive, 8 in the morning to 4 in the afternoon; from the 10th of November to the 9th of May inclusive, 9 in the morning to 4 in the afternoon; and there is to be no intermission of business during these hours.

No holidays are to be kept, except Sundays, Christmas-day, Good Friday, fast days appointed by royal proclamation, and the King's or Queen's birthdays.

In all cases not specified or provided for in the foregoing rules and orders, application must be made to the principal dock master.

The foregoing regulations approved and confirmed by the Court of Directors of the West India Dock Company.

West India Dock House, September 24th, 1833.

H. LONGLANDS, Secretary.

N. B. — Ships entering the West India Docks are permitted to retain their crews on board, when required by the owners; and the directors have fitted up the ship Waterloo, in the South Dock, for the accommodation of junior officers and apprentices, while their ships are discharging their cargoes in the Import Dock.

The captains, officers, and crews of ships are requested not to give either wine, spirits, or grog, to the servants of the Company, as, by so doing, they expose them to the certain and immediate forfeiture of their situations.

No fee, perquisite, or reward, of any kind or denomination whatsoever, is to be taken by the Company's officers, or any persons who shall be employed in the service of the Company, for any act done within the docks. Penalty, forfeiture of the sum taken, and any sum not exceeding 5*l.* for each offence.

Dock Rates. — Import Vessels, when discharged by the Company, including docking, mooring, and removing within the docks until discharged, ships' cooage or mending, and the use of the docks, if from Hamburg or the Mediterranean, for 6 weeks from the date of entrance; if from any other port or place, for 4 weeks from the final discharge; viz.

	Per Ton reg.	s. d.
Ships laden entirely, or in part, with hogsheds and tierces of sugar or molasses	2	6
laden entirely, or in part, with chests of sugar above 5 cwt.	2	0
entirely, with chests under 5 cwt., or bags of sugar, coffee, spirits, wine, iron, copper, brass, lead, spelter, or other metal, in pigs, bars, rods, plates, or similar pieces, rice, or other goods, (except oil, tallow, or ashes,) packed in bales, bags, serons, casks, cases, chests, or similar packages, or wood in planks or billets, such as dye wood, staves, &c.	1	6
laden entirely or in part, with mahogany, timber, or other wood in logs	2	6
entirely with hemp, or entirely or in part with goods in bulk	1	9
laden entirely or in part with tobacco or oil, not including ship's cooage	1	6
entirely with tallow, not including ship's cooage	1	3
laden entirely with mixed cargoes of hemp and tallow, or ashes, not including ship's cooage; viz.		

	s. d.	
For every ton of hemp	2	0
For every ton of tallow or ashes	1	3
		The number of tons charged not to exceed the register tonnage.

Ships Wood laden from Europe, or the North American Colonies, when discharged by the Company, including docking, mooring, and removing within the docks, until discharged; unloading the cargoes, and the use of the docks for any period not exceeding 4 weeks from the date of the final discharge.

	Per Ton reg.	s. d.
Laden entirely with deals, planks, staves, or wood in billets	1	6
principally with ditto, and bringing hard wood		

	s. d.
or pine timber (for every load of hard wood and pine timber 6 <i>d.</i> in addition)	1 6
entirely with hard wood or pine timber	2 0

Ships discharged in either of the Docks or Basins by their own Crews, the expense of docking, mooring, unmooring, and removing, not included.

	Per Ton reg.
For the use of the docks for any period not exceeding, if from the Mediterranean, 6 weeks, from other ports or places 4 weeks, from the date of entrance	0 9
Vessels from any port in the United Kingdom, or European port, outside the Baltic, between the North Cape and Ushant, with cargoes for trans-shipment, for delivery on board ships, or for landing in either dock (except when wood laden), not remaining beyond, if from Hamburg, 6 weeks, if from any other port or place, 4 weeks, from the date of entrance	0 6
Sloops and craft coastwise, with bricks for delivery on board ships and vessels with broken granite or paving-stones, not remaining beyond 1 week	0 3
Vessels entirely corn laden (in lieu of tonnage rate), of 100 tons and upwards, each	21 0
Under 100 tons, each	10 6
Rent to commence after 1 clear day from final discharge.	
Vessels two thirds laden with corn, will be charged the usual tonnage rates in proportion to the other part of their cargoes.	

Vessels entering to load from the Import Warehouses only.

	Per Ton or gr. wt. shipped.	s. d.
For the use of the dock for 1 week	-	0 6

Light Vessels, the expense of docking, mooring, unmooring, and removing, not included.

	Per Ton reg.	s.	d.
Not having discharged in either of the docks, for any period not exceeding 4 weeks from the date of entering	-	0	6

Dock Rent.

	Per Ton reg.	s. d.
For remaining over the periods specified, per week	0	1
Vessels which re-enter after having been out for repair, will be allowed their privilege without reckoning the time they remained out.		

TABLE FOR IMPORTED GOODS.

The Prime Rate includes all expenses for landing, wharfage, weighing, or gauging at landing, coopering, marking, sampling, housing, weighing for actual delivery, and delivering; furnishing landing and delivery weights or gauges, surveying and furnishing certificates of damage, and rent for 12 weeks from the date of the ship's commencement of discharge.

This rate will be charged on all goods imported from the East or West Indies, the Mauritius, Mexico, or South America, and upon wood, spirits, or wine, and tobacco, from whatever place of importation, unless notice be given by the importers, of their desire to have them placed under the landing rate, or their intention to remove them without housing or piling. If such notice is given before housing or piling, the rate in the second column will be discharged.

The Landing Rate includes landing, wharfage, and housing, or delivering from the quay, and furnishing landing accounts.

This rate will attach to all other merchandise than as above specified, which may be imported; to East India cotton, to hides and skins, hair, horns and tips, to manufactures returned, and to every description of goods relanded, or removed in bond or coastwise into the docks, unless the importers signify their wish that they should be warehoused under the prime or consolidated rates.

The Rates for Unhousing and Loading, or Unloading and Housing, when not otherwise specified, are each one third of the landing rate; and that for unhousing, wharfage, and shipping, is the whole rate, as stated in the second column. When the prime rate has not been paid, those charges will be made, together with reasonable charges for coopering, sampling, and other operations contingent on housing.

The Charges for Weighing and Rehousing are each one third of the rate in the second column. For repiling or weighing wood, one fourth of that rate is charged.

Goods sold from the Landing Scale, or not intended to be warehoused, will be allowed 4 clear days from the final weighing of the parcel for removal; in default of which, they will be housed or piled. If intended for immediate trans-shipment, they may remain on the quay, subject to the same regulations as goods prepared for shipment, paying rent as if housed at landing.

Warehouse Rent, on goods to which the prime rate does not attach, will be charged from the date of the ship's breaking bulk; but when goods sold from the landing scale are housed, the rent will be charged from the final weighing of the parcel.

A week's rent will be charged for all fractions of a week.

Before the transfer by the Company, or delivery of any goods can take place, the charges on the quantity to be transferred or delivered must be paid either to the collector, at the General Office in London, or to the comptroller, at the General Office at the docks.

Rates on Goods imported.

N. B. — All sorts of goods may be imported into and warehoused at the West India Docks, on about the same terms as at the other docks. We have given, under the head *London Docks*, a Table of the dock dues, &c. on most articles commonly imported, which may be applied, with very trifling modifications, either to the West India or St. Katharine's Docks. The following Table includes merely the dock charges on the importation, warehousing, &c. of the principal articles of West India produce:—

Articles.	Prime Rate.	Landg. Rate.	Rent per Week.	Articles.	Prime Rate.	Landg. Rate.	Rent per Week.
<i>Nett per</i>	<i>s. d.</i>	<i>s. d.</i>	<i>Gross per s. d.</i>	<i>Nett per</i>	<i>s. d.</i>	<i>s. d.</i>	<i>Gross per s. d.</i>
Annotto - ton	21 0	7 0	ton - 0 7	Mother-o'-pearl shells - ton	18 6	7 6	ton - 0 4
bask. and pack. under 1 cwt.	0 0	1 7½	100 pkgs. 4 2	ware - chest	0 0	1 6	chest - 0 2
Arrow root - ton	20 0	7 6	ton - 0 7	Piccabá - cwt.	0 0	0 6	ton - 0 4
Canella alba - cwt.	1 8	0 6	cwt. - 0 0½	Pickles, cases - doz. bottles	0 0	0 2½	doz. bottles. 0 ½
Chocolate - box	0 0	0 9	box - 0 2	barrels - gallon	0 0	0 0½	barrel 0 1
Cochineal - cwt.	3 0	0 9	cwt. - 0 1½	Pimento, casks - bags	1 6	0 6	ton - 0 6
Cocoa and coffee, casks - bags	1 2	0 6	— - 0 6	Snake root -	0 0	0 10½	barrel or ¼ bale 0 1
Cotton wool, press packed -	0 9	0 3	— - 0 5				trc. or bale 0 2
not press packed -	1 0	0 4½	— - 0 6	Succades, under 28 lbs. package	0 6	0 3	cwt. - 0 0½
Ginger, casks -	1 6	0 6	— - 0 6	28 lbs. to 1 cwt. -	1 0	0 6	— - 0 0½
bags -	1 2	0 6	— - 0 6	1 cwt. and upwards - cwt.	0 8	0 3	ton - 0 5
preserved. See Succades. -	0 0	0 10½	bale, 3cwt. 0 1	Sugar, casks -	0 8	0 3	ton - 0 5
Jalap -	0 0	1 6	hhd. or pipe - 0 4	chest above 5 cwt., or -	0 7	0 3	— - 0 5
Indian rubber - hhd. or pipe	0 0	1 0	cwt. 0 1	baskts -	0 6	0 3	— - 0 4
case 2 to 4 cwt. -	0 0	1 0	case 1 to 2 - 0 0½	chest und. 5 cwt., or bags -	0 0	0 4½	cwt. - 0 0½
case 1 to 2 cwt. -	0 0	0 6	barrel - 0 0½	candy -			
bag or barrel -	0 0	1 0	in bottle 0 1	Tobacco. See London Docks.			
loose, cwt. -	0 0	0 10½	ton - 0 10	Wood. See separate Table, p. 482.			
Ipecacuanha - cwt.	0 0	0 3	par. - 0 2½				
Molasses -	0 7	0 5	hhd. or trc. 0 1½				
			bar. or keg 0 0½				

Rates on Sugar.

	Wharfrage and Portorage.	Rent per Week.		Wharfrage and Portorage.	Rent per Week.
	<i>s. d.</i>	<i>s. d.</i>		<i>s. d.</i>	<i>s. d.</i>
Sugar, 4 to 5 cwt. bag or basket	0 8	0 1	Sugar, refined, 14 and under		
about 2 cwt. do. or mat	0 4	0 ½	18 cwt. - cask	1 0	0 6
boxes or chests - ton	3 4	0 5	12 and under 14 cwt. do.	1 0	0 4
bastards, 14 cwt. and upwards, cask	1 8	} 0 5 ton	Do. packed in hhds. or vats, to be housed for exportation.	Var.	Hhd.
12 and not exceeding 14 cwt. cask	1 2		Housing -	1 0	0 6
under 8 - tierce	0 8		Weighting or re-weighting -	1 0	0 6
not exceeding 2½ - barrel	0 5	0 1	Unhousing, wharfrage, and shipping -	3 0	1 8
refined, 18 cwt. to 24 cwt. cask	2 0	0 7	Rent - per week	0 6	0 3

Crushing Sugar. — The following charges include all expenses for receiving, delivering, coopering, and rent, for two weeks; viz.

	<i>s. d.</i>		<i>s. d.</i>
Crushed fine by the mill and packed into Havannah cases - ton	21 0	broken small and rammed with entire lumps - ton	14 0
partly crushed and packed with lumps -	16 0	broken large and rammed with entire lumps - ton	12 0
crushed rough -	19 0	Transferring -	0 2
crushed fine -	22 0	Rent per week -	0 7
ground by the mill -	16 0	Sampling - cask	0 6
broken and packed, rough and not particular weights - ton	14 0	Papering -	0 6

Rates on Dye Woods.

	Prime Rate, viz. Landing, Wharfrage, Piling, 12 Weeks' Rent, & Delivering.	Landing, Wharfrage, Weighing, and Delivering.	Rent per Week, at the first 12 Months.		Prime Rate, viz. Landing, Wharfrage, Piling, 12 Weeks' Rent, & Delivering.	Landing, Wharfrage, Weighing, and Delivering.	Rent per Week, at the first 12 Months.
	<i>s. d.</i>	<i>s. d.</i>	<i>s. d.</i>		<i>s. d.</i>	<i>s. d.</i>	<i>s. d.</i>
Dyers' wood, &c.				Dyers' wood, &c.			
Bar wood -				Brazilletto - ton	5 0	5 6	0 2
Box wood -				Brazil wood, small -	5 0	5 6	0 2
Brazil wood, large -				Fustic, young -	5 0	5 6	0 3
Cam wood -				Nicaragua wood, small -	5 0	5 6	0 2
Cocus wood -				Sapan -	5 0	5 6	0 2
Ebony - ton	6 6	4 6	0 1	Sassafras -	5 0	5 6	0 3
Fustic - under cover	7 0	—	0 1½	Sandal -	5 0	5 6	0 3
Lignum vitæ -				Other wood, charged with duty, at per ton.			
Logwood -				Mahogany, cedar, jacaranda, rose wood, satin wood, tulip, zebra, &c.	7 0	5 0	0 1½
Nicaragua, large -							
Quassia -							
Sanders wood -							

Memoranda for the information of the consignees and proprietors of goods imported in ships which discharge their cargoes in the West India Docks.

No ship is allowed to break bulk until her cargo is duly entered; it is therefore important that consignees should give directions for the entry of their respective consignments at the Custom-house as soon as the ship is reported.

Baggage and presents may be cleared at the baggage warehouse at the docks, after examination by the revenue.

The original bills of lading must be deposited, when required, except where a part of the goods are intended to be placed under the East India Company's consignment; in this case the original bill must be exhibited, and a true copy thereof deposited. Should the original bill have been previously delivered at the East India House, a certified copy must be obtained from the accountant general of the Honourable Company.

Particular attention is necessary to the regularity of the indorsements, as the Company's officers cannot pass any bill of lading, on which the authority from the shipper to the holder is not deduced by a complete and accurate chain of indorsement.

Every bill of lading should be specially indorsed, so as clearly to designate the party to whose order the contents are to be delivered.

In all cases of informality in bills of lading, from want of indorsement, &c., or of their being defective in application must be made to the court, by which, after stating the circumstances, and enclosing any documents which will show the title to the goods; in every such case the applicant must engage to indemnify the Company by bond, or otherwise, as the Court may direct.

When bills of lading are produced, which are at variance with the manifest, as to the original consignee, the Company will not pass any delivery order founded thereon, until 3 clear days shall have elapsed.

The delivery of goods afloat will be the act of the captain or officer in charge of the vessel.

No order can be received until the manifest of the cargo, duly certified by the captain, has been deposited at the West India Dock House; but the orders of the importers of all goods entrusted to the West India Dock Company's management may then be passed.

When parties holding orders for delivery from the quays with the goods housed in their own names or in the names of other parties, they must lodge the order indorsed to that effect, and warrants will be granted accordingly.

All merchandise warehoused under the care of the West India Dock Company is deliverable in the ordinary course of business by warrant, with the exception of muscovado sugar, wood*, returned manufactures, and articles imported in bulk, of which the weight or measure is liable to increase or decrease from natural causes, and goods which are not to be warehoused, or are intended for immediate shipment; in the latter case, the importers must state on their orders that "warrants are not required."

All goods entrusted to the management of the East India Company, although deposited in the West India Docks, will be delivered in the usual course of the Honourable Company's business by East India warrants.

To facilitate passing orders and paying the charges due upon the goods, the Company will open deposit accounts upon request from the merchants as herein-after noticed.

That the course of business, as respects the West India Dock Company, may be fully understood, the attention of importers and purchasers of produce is particularly requested to the following memoranda:—

The West India Dock warrants for goods which are usually sold without lotting, will be made out for such quantities as have been found generally convenient to the importers. Warrants or cheques for smaller quantities, or single packages, may, however, be granted, on paying for the extra number, at the rates herein fixed.

For goods which are lotted, made merchantable, &c., the warrants will be made out as soon as the operations are performed. When directions from the importer are required, notice will be given on the landing accounts; it is desirable that particular and early attention should be paid to such notices, and that the importers of cotton, pepper, or other articles which usually require being made merchantable, should lodge a general order directing that operation to be performed to all their importations.

The first warrants of the West India Dock Company will be issued to the order of the importers or their assigns (provided there is no stop upon the goods for freight or otherwise), upon payment of the prime rates or landing charges.

Such payments must include all charges to the time of housing, and those for lotting or making merchantable for the importer, but, if the goods are deliverable by warrant, are not to include rent;—charges accruing subsequently, and the rent, must be paid by the holders of the warrants before delivery of the goods. The proprietors of goods may, however, clear the rent and incidental charges to any desired date, and have new warrants or cheques accordingly.

When the assignment or removal of part of the goods only is intended, the warrants or cheques should be divided at the dock house in London, as hereafter provided.

If the delivery of the whole of the contents is directed and the goods are not removed within 2 days, a new warrant or cheque for the remainder of the parcel must be taken out.

In the case of casks of liquors used to fill up others, the warrant must be lodged, and the proprietor may either have a new warrant for the remainder, or it may be delivered (if not required again to be used in the same way) to his order.

When the holders of warrants or cheques are desirous of assigning part of their contents, without delivery, reweighing, rehousing, &c., new documents will be given in exchange, on lodging the originals, duly indorsed. The indorsement

should specially direct the manner in which the contents are to be divided, and state the names of the parties in whose favour the new warrants or cheques are to be issued, in the following form:—*"Please to divide the within," or when part is to be delivered, "Deliver to bearer (state how many packages), and grant new one for (state how many packages) in favour of* *for," &c.*

Warrants may be exchanged or divided without assigning the goods, when desired by the holder, at the same rate of charge.

The original warrant is not charged for; but the charges for dividing or issuing new documents, or transferring, are—
For each warrant or transfer,

d.	d.
1 or 2 packages or quantities	25 to 30 packages or quantities
3 or 4 do.	31—35 do.
5 to 7 do.	36—40 do.
8 to 10 do.	41—45 do.
11—15 do.	46 and upwards
16—20 do.	Goods in bulk, per ton
21—25 do.	Every new cheque granted
	2

If, from the nature of the contract between the seller and buyer, reweighing, &c. may be necessary, the warrants should be deposited indorsed with directions to that effect, and new warrants will be issued, containing the landing weights and reweighs, as soon as the operations are completed.

When any alterations, such as repacking, &c., are to be made (except when preparatory to immediate delivery), the warrants must be lodged; and others, representing the goods correctly, issued in the same manner.

The warrants must likewise be lodged on giving orders to val, but immediate shipment is not intended, new warrants will be issued as soon as the casks are refilled.

In the 3 last-mentioned cases the charges for performing the operations include the expense of the new warrants.

When warrants or cheques are lost or mislaid, the Company require that they should be advertised in the *Public Ledger*, the paper containing the advertisement, and an engagement to indemnify the Company, by bond or otherwise, to be enclosed with the application for duplicates. The new documents not to be issued (unless the original shall be found and delivered up) until 7 clear days shall have elapsed from the date of notice by advertisement. Upon notice of the loss, the goods will be stopped; and the original document can on no account be acted upon. When East India warrants are lost, the notice should be given to the Honourable Company's warehouse keeper.

Irregularities in the indorsements lessen the security of the proprietors of goods, and render the documents incomplete as authorities. The attention of the holders is therefore particularly called to that point, to prevent the impediments which must otherwise arise to the regular despatch of business.

Any attempt to remove such impediments by indorsing any warrant, order, or cheque without due authority, even although no fraud may be intended, will be invariably noticed in the most serious manner by the directors of the West India Dock Company.

Forms on which persons may be authorised to sign for others, may be obtained in the general office at the dock house; and as no signature but that of the party named on the warrant, delivered in order, or cheque, can be acted upon, when goods are made deliverable to order, persons so authorised should adhere to the following form:—*"For (name or firm.)"*

(Signature of the person authorised.)"

Deposit Accounts may be opened with such deposits as the merchant think proper: when the balance is reduced below 10*l.*, a further deposit must be made, 10*l.* being the smallest sum which can be received at a time.

Parties having deposit accounts with the Company, must transmit a note of advice on the proper form with each deposit, and it will be necessary that they should invariably state on their orders or warrants whom the charges are to be paid by, thus:—

"Charges to the (date) to our account. (Signature.)"

Or, "Charges to be paid by the holder. (Signature.)"

By opening such accounts, the business of merchants with the Company, particularly where goods are upon rent, is much facilitated. The proper forms and pass books may be obtained on application at the dock house.

Orders for Extra Work.—The charges for repacking, or preparing for exportation, and all work not comprised in these Tables, will be fixed from time to time, with reference to the cost of labour and materials. No such work, however, can be done but by the order of the proprietors of goods, or parties duly authorised by them. The warrants, or other documents, must therefore be produced, to show their authority, except for tasting of wine, and sampling wine and spirits; in these cases the number of the warrant must be inserted on the order.

The charges under this head must be paid by the parties giving the order or clearing the goods.

Goods prepared for Shipment.—When goods housed in the import warehouses are prepared for shipment, and are not taken away within the fixed number of days, they will be rehoused at the expense of the proprietor, and the charge for such rehousal, and any additional rent which may have accrued, must be paid before delivery.

The time allowed to elapse before rehousing, or restowing, is as follows: mahogany and other measured wood, 4 days; dye woods, and all other goods, 7 clear days: when the export vessel loads in the docks, the time will be extended to the date of her departure.

2. London Docks.—These were the next undertaking of this sort set on foot in the Thames. They are situated in Wapping, and were principally intended for the reception of ships laden with wine, brandy, tobacco, and rice. The western dock covers a space

* Warrants will be granted, however, at the desire of the proprietor, for dye wood imported from the East Indies, or any article that can be separated into distinct and corresponding parcels, on his paying the expenses of making such allotment.

of above 20 acres; and the new or eastern dock covers about 7 acres. The tobacco dock lies between the above, and exceeds 1 acre in extent, being destined solely for the reception of tobacco ships. The entire space included within the outer dock wall is 71 acres and 3 roods. The warehouses are capacious and magnificent. The great tobacco warehouse, on the north side of the tobacco dock, is the largest, finest, and most convenient building of its sort in the world. It is calculated to contain 24,000 hhd. of tobacco, and covers the immense space of near *five* acres! There is also a very large tobacco warehouse on the south side of the tobacco dock. These warehouses are wholly under the management of the officers of customs; the Dock Company having nothing whatever to do with them, save only to receive the rent accruing upon the tobacco deposited in them. The vaults are under the tobacco and other warehouses; they include an area of about $18\frac{1}{2}$ acres, and, after allowing for gangways, &c., have stowage for 66,000 pipes of wine and spirits! These docks were opened in 1805. All ships bound for the Thames, laden with wine, brandy, tobacco, and rice (except ships from the East and West Indies), were obliged to unload in them for the space of 21 years: but this monopoly expired in January, 1826; and the use of the docks is now optional.

The only entrances to the London Docks were, until lately, by the basins at Hermitage and Wapping. Recently, however, another entrance has been completed from old Shadwell Dock, through what was formerly Milkyard, to the eastern dock. This new entrance is $\frac{3}{4}$ of a mile lower down than Wapping entrance, and is a most material improvement.

The capital of the Company amounts to 3,238,310*l.* 5*s.* 10*d.* A considerable portion of this vast sum, and of a further sum of 700,000*l.* borrowed, was required for the purchase of the houses, about 1,300 in number, that occupied the site of the docks. The present dividend is $2\frac{1}{2}$ per cent., and a 100*l.* share is worth about 55*l.* 10*s.* The Board of directors consists of 25 members, of whom the Lord Mayor, as conservator of the river Thames, is one.

The Regulations to be observed by Ships in the different Docks being very much alike, as are also the regulations as to loading and unloading, working hours, &c., it seems unnecessary, having already given those issued by the West India Dock Company, to do more than refer to them.

TONNAGE RATES.

Vessels are not permitted to leave the dock until the tonnage dues and other expenses have been paid; for which purpose the register must be produced at the superintendent's office, if British, or a certificate of admeasurement by the proper officer of the customs, if foreign; when a pass will be granted, which must be lodged with the dock master on leaving the dock.

First Class.—Vessels arriving from any port in the United Kingdom, Isle of Man, Jersey, Guernsey, Alderney, Sark, or other European ports outside the Baltic, between the North Cape and Ushant (Hamburgh excepted, see *Second Class*), with liberty to reload for any port, for every register ton of the vessel 6*d.*; and rent, after 4 weeks from date of entrance, if cargo discharged by own crew; from the date of final discharge, if cargo discharged by the Dock Company, 1*d.* per register ton per week. If with part of their cargoes, for every ton of goods landed, 6*d.*; and rent, after 1 week from date of entrance, 1*d.* per register ton per week.

Vessels loading for any of those places, not having previously discharged their cargoes in the docks, for every register ton of the vessel, 6*d.*; and rent, after 4 weeks from date of entrance, 1*d.* per register ton per week.

Second Class.—Vessels arriving from Hamburgh, with liberty to reload, for every register ton of the vessel, 6*d.*; and rent, after 6 weeks from date of entrance, 1*d.* per register ton per week.

Vessels loading for Hamburgh, not having previously discharged their cargoes in the docks, for every register ton of the vessel, 6*d.*; and rent, after 4 weeks from date of entrance, 1*d.* per register ton per week.

Third Class.—Vessels arriving from any port in the Mediterranean, with liberty to reload for any port, for every register ton of the vessel, 9*d.*; and rent, after 6 weeks from date of entrance, 1*d.* per register ton per week.

Vessels loading for any port in the Mediterranean, not having previously discharged their cargoes in the docks, for every register ton of the vessel, 9*d.*; and rent, after 4 weeks from date of entrance, 1*d.* per register ton per week.

Fourth Class.—Vessels arriving from any other port or place whatsoever (with the exception of those hereafter enumerated), with liberty to reload, for every register ton of the vessel, 9*d.*; and rent, after 4 weeks from date of entrance, if cargo discharged by own crew; from date of final discharge, if cargo discharged by Dock Company, 1*d.* per register ton per week.

Vessels loading for any other port or place whatsoever (with the exception of those hereafter enumerated), not having previously discharged their cargoes in the dock, for every register ton of the vessel, 9*d.*; and rent, after 4 weeks from date of entrance, 1*d.* per register ton per week.

Exceptions.—Vessels from Spain, laden with cork or wool, for every register ton of the vessel, 6*d.*, and rent, after the expiration of 3 weeks, 1*d.* per register ton per week.

Vessels to or from the whale fisheries, for every register ton of the vessel, 1*s.*; and rent, after the expiration of 6 weeks, 1*d.* per register ton per week; for every ton of oil delivered into craft, 6*d.*

Vessels (excepting coasters, for which see *First Class*), landing part of their cargoes, for every ton of goods landed, 9*d.*; and rent, after 1 week from date of entrance, 1*d.* per register ton per week.

Vessels loading part of their cargoes, for every ton of goods taken on board from the quays or by craft, 9*d.*; and rent, after 1 week from date of entrance, 1*d.* per register ton per week.

Vessels two thirds laden with corn will be charged dock dues on the proportion which the other part of the cargo bears to the register tonnage.

No tonnage rates will be charged on vessels wholly corn-laden, but they will be charged for docking and undocking as under:—

Vessels of 100 tons and upwards, 1*l.* 1*s.*
Do. under 100 tons, 10*s.* 6*d.*

with liberty to remain in the dock, without further charge, for 24 hours after final discharge. Rent after the expiration of that period, 1*d.* per register ton per week. Should the vessel load outwards, the usual tonnage rates, according to the port of destination, will be charged, instead of the rate for docking and undocking.

Vessels coal laden, for docking and undocking, 21s. each; for every ton of coals landed, 6d.; for every ton of coals transhipped, 6d.; and rent, after 1 week, 1d. per register ton per week.

Vessels which enter the docks light, and load out, pay dues according to their ports of destination, instead of those on light vessels.

Light vessels entering the dock to lie up, for every register ton of the vessel, 6d.; and rent, after 4 weeks from date of entrance, 1d. per register ton per week.

Whenever required, the Company will discharge the cargo of a vessel upon the following terms; viz. Cargoes consisting, either in the whole or in part, of hogsheds or tierces of sugar (including ship cooperage), 1s. 9d. per register ton.

Cargoes consisting of sugar in chests, 5 cwt. and upwards (including ship cooperage), 1s. 3d. per register ton.

Cargoes consisting of sugar in bags or chests, under 5 cwt., or other goods (not being oil direct from the fisheries, tallow, hemp, ashes, corn, wood goods, pitch, tar, hay, or straw), contained in casks, bales, serons, chests, cases, bags, baskets, mats, bundles, or similar packages; also, spelter or metal in pigs, bars, rods, plates, &c., 9d. per register ton.

Cargoes consisting of mahogany timber, or other wood, in logs, 1s. 9d. per register ton.

Blue gum wood, or large timber, additional for every load delivered, 6d.

Cargoes consisting of hemp only, or merchandise, in bulk, 1s. per register ton.

Cargoes consisting of tallow only, 6d. per register ton.

Mixed cargoes; hemp, 1s. 3d. per ton of goods; tallow, 6d. per ditto; ashes, 6d. per ditto.

Mixed cargoes, part being in bulk, on the latter, 1s. per ton of goods.

(No charge made for excess beyond the register tonnage.)

Vessels which leave the docks for repairs are not charged rent while absent.

Memoranda. — Registers of ships inwards and outwards are kept in the superintendent's office.

The wicket gates at the north-west principal entrance, at Wapping, and on the east side of the eastern dock, are opened and closed as under: —

From 22d Sept. to 20th Oct., both inclusive, opened at 6 o'clock, closed at 6 o'clock

21st Oct. 20th March — 7 — 6 —

Visitors are not admitted on Sundays.

No person is permitted to quit a vessel after the wicket gate is closed.

The hours for the commencement of business, and opening and closing the barrier gate, are,

From 1st March to 31st Oct., both inclusive, opened at 8 o'clock, closed at 4 o'clock.

1st Nov. 28th Feb. — 9 — 4 —

Lodgment of Manifest. — Masters of ships are required to deliver at the superintendent's office, within 12 hours after the arrival of the vessel in the dock, or reporting at the Custom-house, (which shall first happen,) a true copy of the manifest or report of the cargo, signed by themselves.

Discharge of Vessels. — Vessels are not to break bulk, without the permission of the superintendent, until the whole of the cargo has been entered at the Custom-house.

Upon application of the master, the Company will pass a warehousing entry for such goods as the owners or consignees may have neglected or refused to enter within 45 hours; and will also land goods not entered within 7 days; both periods to be computed from the date of the report.

Labourers or lumpers are not allowed to work on board vessels, on the quays, or in the warehouses, unless engaged by the Company; but may be hired of the Company, to work under the direction and responsibility of the master, the charge being 3s. 6d. per day for each man: and should not a sufficient number be employed for the timely discharge of the cargo, additional hands will be provided by the Company, at the expense of the vessel.

The decks are to be speedily cleared of such articles as may impede the discharge; and the master mate, or some person duly authorised by the owners, is to remain on board during the unloading.

Stops for Freight. — Goods landed will be detained for the freight, on due notice in writing, by the owner, master, or other person interested therein; and will not be delivered, nor warrants granted for them, until orders shall have been given for the release of the goods, or the freight deposited with the Company; nor can a stop be received after the goods have been transferred in the Company's books, or a warrant has been granted for them.

Goods delivered into craft to be landed elsewhere, cannot be detained for freight.

Vessels leaving the dock for repairs are not charged rent whilst absent; nor is any charge made for ballast, chalk, or flints, received from or delivered into craft.

Water is supplied from the reservoir, and delivered into the ships' boats, at 1s. per tun, on application to the dock master.

Abstracts of cargoes, for the purpose of making up freight accounts, will be supplied on application at the comptroller's office, at the following charge: —

	s.	d.
If the goods have 10 marks or under	-	2 0
— 11 to 20 marks	-	3 0
— 21 and upwards, 2d. each mark or parcel.	-	-

Steam boats are furnished by the Company, in certain cases, to vessels (not laden with corn or timber) proceeding to these docks, arriving from North and South America, the West India Islands, the Cape of Good Hope, and all ports to the eastward thereof, upon application to the secretary, the superintendent, or the agent of the Company.

Regulations regarding Goods and the Rates and Charges thereon.

Rent is charged on goods from the day on which the importing vessel breaks bulk. If goods be landed by a duty paid, a sight, or a warehousing entry, and taken away within 3 days, no rent is payable; but if they remain on the quay after that time, quay rent or watching is charged for such longer period.

Goods landed by Dock Order. — Before goods which have been landed by the Company for want of entry, can be delivered or transferred, the bill of lading must be lodged at the warehouse, and the goods entered at the Custom-house: and such goods are subject to an additional charge for portage.

Orders for transfer or delivery (the forms of which may be obtained at the comptroller's office), unless the goods are to be delivered from the landing scale, cannot be accepted until the goods have been landed.

Neither can orders for transfer be received, until the charges due on the goods composing the whole of the entry have been paid; goods landed under the consolidated rate, and wines and spirits, excepted.

Orders for delivery cannot be acted upon, unless signed by the party in whose name the goods stand in the Company's books, or by a person duly authorised to sign them: and should any interlineation, erasure, or alteration have been made in an order, it can only be accepted with the initials of the party set against such alteration.

Payment of Charges and Deposit Accounts. — The only persons authorised to receive money are, the collectors at the superintendent's office, and wine and spirit department; the deputy warehouse-keeper at the tobacco warehouse; the dock master (for water furnished to vessels in the dock); and the warehouse-keeper at the eastern dock; except for consolidated rates, which may be paid at the London Dock House, in New Bank Buildings.

Deposit accounts may be opened at the superintendent's office.

If the order does not specify the party by whom the charges due at the date of the order or transfer are to be paid, the amount thereof will be placed to the deposit account of the party transferring.

Warrants and Transfers.—Warrants for goods in general, are granted on written application at the dock, in favour of such person as the party in whose name they stand in the Company's books may direct. The first are issued free of charge; on all subsequent warrants and transfers, the charges are as follow:—

For each warrant or transfer containing	s.	d.	For each warrant or transfer containing	s.	d.
1 or 2 packages	0	1	26 to 30 packages	0	8
3 — 4	0	2	31 — 35	0	9
5 to 7	0	3	36 — 40	0	10
8 — 10	0	4	41 — 45	0	11
11 — 15	0	5	46 and upwards	1	0
16 — 20	0	6	and for goods in bulk, per ton	0	2
21 — 25	0	7			

The contents of one warrant may be divided into warrants for smaller quantities, at the will of the holder.

Whenever housing, taring, weighing, dipping, rehousing, or counting of goods is required, the operation must be performed before a warrant can be issued; and if reweighing, &c. be required, a new one must be obtained.

Applications for duplicate warrants, in consequence of the originals being lost or mislaid, must be addressed to the secretary, at the London Dock House, who will make known the conditions on which the Company will issue them.

Weights of Goods.—Duplicates are furnished, upon reasonable cause for requiring them being assigned.

Second Samples of Goods.—Orders for second samples, if the goods are for "exportation only," are issued at the comptroller's office, the proprietor paying the customs' duty thereon.

Empty Casks and Packages.—If not removed from the dock within 7 days, are sold by the Company, and the proceeds paid to the owners, after deducting the sale charges and other expenses.

Explanation of the following Table of Rates and Charges on Goods imported into the London Docks.

The consolidated rate is charged upon the nett weight, and includes landing, wharfage, and housing, or piling on the quay, cooping, sampling, weighing for delivery, delivery, and 12 weeks' rent from the date of the importing ship breaking bulk; which may be paid on each mark separately, and will attach unless notice be given to the contrary, prior to final weighing or gauging.

The import rate is charged upon the gross weight, and includes landing, wharfage, and housing, or piling on the quay, or loading from the landing scale, and furnishing the landing weights or tales; to be paid before the delivery of any part of an entry can take place.

The charges for reweighing, rehousing, unhousing and loading, or repiling, are each one third of the import rate; those for unhousing or unpling, wharfage and shipping, the same as the import rate; when not otherwise specified.

TABLE OF RATES AND CHARGES ON GOODS IMPORTED INTO THE LONDON DOCKS.

Goods imported.					Rent.		Goods imported.					Rent.								
					Per Week.	Quantities, &c.						Per Week.	Quantities, &c.							
					Import Rate.							Import Rate.								
					s.	d.						s.	d.							
					cwt.	Per						ton	Per							
Alkanet root	-	cwt.	0	6	0	1	cwt.	Arsenic	-	-	ton	5	0	4	ton					
Almonds, from Africa, ton	4	6	0	4	0	4	ton	Asafetida	-	-	cwt.	0	6	0	0 1/2	cwt.				
in boxes and barrels, cwt.	0	6	2	0	100	boxes		Ashe, from America,	ton	3	0	0	0	0 1/2	cask					
			1	3	100	half boxes		Russia	-	-	ton	3	0	0	2	cask				
			0	2	lrl. 2 cwt. 2 qrs. to 3 cwt.			Odessa	-	-	ton	3	0	0	3	ton				
shell	-	-	cwt.	0	9	0	1/2	barrel	Unhousing, wharfage, and shipping, 2s. per ton.											
			0	2	large bale				Asphaltum	-	-	ton	5	0	0	6	ton			
			0	1 1/2	small bale															
			0	1	half bale or seron 3/4 to 1 1/2 cwt.															
Aloes, in gourds	-	ton	8	0	0	7	score gourds													
or a consolidated rate of 30s. per ton nett.																				
In chests or casks	-	ton	6	0	0	1	package under 5 cwt.	Bacon	-	-	hogshead	2	0	0	3					
or a consolidated rate of 20s. per ton nett.						0	1 1/2	ditto 5 & under 5 cwt.			bale	0	6	0	1					
						0	2	ditto 5 & under 8 cwt.			side	0	8 1/2	0	0 1/2	0				
						0	3	ditto 8 cwt. & upwards			middles, 3 cwt.	0	2 1/2	0	1	0 1/2				
						0	3	ton			ditto, 1 to 2 cwt.	0	6	0	0 1/2	0				
Alum	-	-	ton	3	6	0	3	ton								0				
Alva marina, in bales press-packed, ton	3	0	0	4	ton						Baggage, including delivery and one week's rent.									
in bags not press-packed, ton	5	0	0	6	ton						presents, samples, parcels of papers, and other small articles, package	0	6	0	1	package				
Amber and beads, package	1	6	0	1	box or case						cases, trunks, boxes, bundles of bedding, and wearing apparel, package	1	0	0	1 1/2	package				
Ambergris, in boxes or kegs	1	6	0	3	package						middle-sized ditto, and chests	2	0	0	2	package				
Anchovies	-	-	cwt.	0	9	2	6	100 brls. or double brls.			larger packages in proportion.									
			0	9	1	3	100 kegs	cask under 1 1/2 cwt.			Bags, empty	-	-	score	0	2	0	0 1/2	score	
Angelica root	-	ton	5	0	0	1	barrel	tierce			Balsam capivi, in jars, cwt.	1	1 1/2	0	0 1/2	jar				
						0	2	hogshead			in barrels	-	-	0	6	0	1	barrel, under 2 cwt.		
Aniseed	-	-	cwt.	0	3	0	6	ton			Peru, in jars	-	-	1	1 1/2	0	0 1/2	barrel, 3 cwt. & upwards		
star	-	-	cwt.	0	4 1/2	0	10	ton			Cooper's attendance at landing and delivery is a separate charge.									
Annotto	-	ton	7	0	0	7					Canada	-	-	package	1	6	0	1	package	
or a consolidated rate of 21s. per ton nett in casks in baskets or small packages						1	7 1/2	0	2	cask 3 to 8 cwt.										
						0	0 1/2	mat or basket 1 cwt. and under			Bark, oak, in bags or loose	-	-	ton	5	0	0	4	ton	
Antimony	-	-	ton	5	0	0	4	ton			in casks	-	-	ton	3	0	0	4	ton	
ore	-	ton	3	6	0	2	ton				in cases about 1 cwt.									
if loose, filling and weighing, 2s. per ton.						0	6	0	0 1/2	basket or barrel										
Apples	-	-	basket or barrel	0	6	0	0 1/2	tierce			2 qrs.	-	-	cwt.	0	6	0	1	case	
			1	0	1	1/2	hogshead	100 cases under 2 cwt.			Jesuits' or Peruvian, cwt.	-	-	1	0	0	3 1/2	chest or seron		
			1	6	0	3	ton in casks	100 bags or cases 2 cwt. and under 4 cwt.								0	0 1/2	seron		
Argol	-	-	ton	5	0	4	1	6	100 cases under 2 cwt.			Barilla, loose	-	-	ton	3	6	0	2	ton
						2	6	100 bags or cases 2 cwt. and under 4 cwt.			Unhousing, wharfage, and shipping, 3s. per ton.									
Arrow root	-	-	ton	7	6	0	7	ton			Filling and weighing, 2s. per ton.									
or a consolidated rate of 20s. per ton nett in casks, or 30s. in boxes or chests.											in serons	-	-	ton	3	3	0	2	ton	
											Unhousing, wharfage, and shipping, 2s. 6d. per ton.									

Goods imported.				Rent.		Goods imported.				Rent.	
Import Rate.	Per Week.	Quantities, &c.	Per	Per Week.	Quantities, &c.	Import Rate.	Per Week.	Quantities, &c.	Per	Per Week.	Quantities, &c.
s. d.	s. d.			s. d.		s. d.	s. d.			s. d.	
Coir, unwrought, press-	3 0					Fish, cod	4 6	0 4	ton		
packed	3 0					herrings	1 0	3 0	100 tierces		
rope, under 6 inches girth,	6 5	0 4	ton			mackerel	0 6	1 6	100 barrels		
yarn	5 0					salmon	0 6	5 0	100 tierces		
Coker nuts	1 6	0 3	100			stock, or sturgeon	1,000	6 0	1,000 stock		
or a consolidated rate of									100 kegs sturgeon		
3s. 4d. per 100.									100 barrels stock or sturgeon		
Coloquintida	0 10	0 1	case or cask under 1 cwt.			not otherwise described,					
	0 2	0 1	case or cask 1 and under								
	0 3	0 3	3 cwt.								
Columbo root	0 6	0 0	case or cask 3 cwt. and								
Copper	5 0	0 2	upwards.								
Wharfage and shipping			cwt. box								
copper slabs, when piled			ton								
on the quay, 3s. 4d. per											
ton.											
Copperas	5 0	0 6	ton			roes	5 0	0 3	100 barrels		
Coquilla nuts	1 3	0 1	1,000			Flax (including weighing),	0 9	0 5	100 barrels		
Counting the whole parcel						ton			100 barrels		
is a separate charge.						If sold from landing scale,			100 barrels		
Coral, fragments	0 7	0 3	case or cask			to importer, per ton,			100 barrels		
beads	1 6	0 2	case			3s. 6d.; to buyers, ditto,			100 barrels		
box	1 0	0 1	box			1s. 6d.			100 barrels		
Cordage, hempen, under 6	5 0	0 4	ton			Unhousing, wharfage, and					
inches	6 0	0 7	ton on quay			shipping, 4s. 6d. per ton					
Cork	1 0	1 0	ton under cover								
Unhousing, wharfage, and						Flour	4 9	0 2	ton		
shipping, 4s. per ton.						including delivery by land					
Corks	2 0	0 1	bag 1 cwt.			or water.					
			bag 56 lbs.			Repiling, 1s. per ton.					
Cornelians and beads, chest	1 6	0 2	hogshead			Weighing on delivery, if					
box	1 6	0 1	chest			required, 1d. per barrel					
Corpses	15 0	0 0	box			or chest.					
Cortex Winteranus	0 6	0 0	ton			Flowers, artificial	1 0	0 1	case		
or a consolidated rate of						box	0 9	0 0	box		
1s. 6d. per cwt. nett.						Forest seeds, nuts and					
Cotton goods	1 6	0 2	bale			acorns	0 9	0 1	barrel		
box or case	1 0	0 1	box or case			Frankincense	0 8	0 10	ton		
Cotton wool, press-pckd.	0 3	0 5	trunk			Fruit. See the species of					
not press-pckd.	0 4	0 6	ton			fruit.					
or a consolidated rate on						Furniture, very large case	4 6	0 4	large case		
press-pckd, 9d. per						ordinary case	3 0	0 3	ordinary case		
cwt. nett; not press-						middling case	2 0	0 2	middling case		
p						intermediate package	1 0	0 1	intermediate package		
						small case	0 6	0 1	small case		
											</

Goods imported.		Rent.		Per Week.		Quantities, &c.	
Per	a. d.	s. d.	Per	a. d.	s. d.	Per	a. d.
Hemp—continued.							
press-packed - ton	4	0	0	4	0	ton	
codilla, hemp or flax ton	6	0	0	6	0	ton	
If sold from landing scale:							
to importer, ton 5s.							
to buyer, ton 1s.							
Weighing, 2s. per ton.							
Loading, 3s. per ton							
Unhousing, wharfage, and shipping, 5s. per ton.							
Consolidated rate, on East India, press-packed, 11s. per ton.							
Hides, horse - bale or chest	2	8½	0	3		containing 150 or under, larger bale in proportion	
loose - - - each	0	0½	0	6		100	
from Hambro', dry - 100	7	6	0	8		100	
bundle of 2 hides	3	0	10			100	
horse, ox, cow, or buffalo, wet salted - each	0	1½	0	10		100 hides	
ox, cow, or buffalo, with short horns - each	0	2	2	6		100	
other hides, not enumerated, dry, or dry salted, averaging more than 22 lbs. - each	0	1½	0	10		100	
do. averaging 12 lbs. and not exceeding 22 lbs. 100	9	0	10			100	
do. 7 lbs. and under 12 lbs. 100	6	3	0	6		100	
do. under 7 lbs. - 100	4	2	0	6		100	
in bales, about 8 cwt. bale	3	0	0	3		bale	
about 4 cwt. bale	1	6	0	1		bale	
small bale	1	3	0	1		small bale	
losh - - - bale or chest	2	0	0	3		bale or chest	
Honey - - - cwt.	0	6	0	1		barrel	
Hoofs - - - cwt.	0	6	0	10		ton	
Hops - - - cwt.	0	4½	0	1		bag	
						pocket	
Horns, and horn tips, or plates, including counting cwt.	0	10½	0	10		ton horns	
in packages - - cwt.	0	6	0	0½		ton tips	
hart, stag, or deer, 100 pair	3	0	0	5		bag	
in bales under 2 cwt.	1	0	0	1		100 pair	
2 cwt. and above bale	1	6	0	1½		bale	
Horses - - - each	12	6				bale	
Jalap - - - cwt.	0	10½	0	1		bale about ½ cwt.	
Jewellery - - package	1	6	0	3		bale about 1½ cwt.	
Indian rubber, hhd. or pipe 2 to 4 cwt. case	1	6	0	2		box	
1 to 2 cwt. case	1	6	0	1		hogshead or pipe	
barrel	0	6	0	0½		case	
loose - - - cwt.	1	0				case	
Indian corn - - bag	0	3	0	0½		barrel	
Indigo, not East India, case or a consolidated rate of 1s. 6d. per cwt. nett.	0	9	0	1		cwt. in bottle	
East India, in chests cwt. or a consolidated rate, including all operations incident on tanning, raising, repacking, stowing, and attendance whilst on show, nailing down, lotting, and piling away, of 17s. 6d. per chest.	0	8½	0	1½		cwt. solid bag	
Ink - - - cwt.	0	9	0	2		seron	
Inkle - - - cwt.	1	0	0	1½		chest	
Ipecacuanha - - cwt.	0	10½	0	10			
Iron (including weighing), ton	3	4	0	1		case	
If landed for transit, and not weighed - ton	2	6	0	1		box or keg	
when shipped from landing scale (including delivery) - ton	4	2				ton	
Unpiling, wharfage, and shipping, without weighing, 2s. 6d. per ton.						if shipped within one week from the last day of landing.	
When weighed on board, (including use of scales and weights), 2s. per ton.							
old ore - - - ton	3	4	0	2		ton	
steam engines, boilers, cylinders, and other heavy machinery, - ton	7	6	0	1		ton	
If discharged from the vessel into craft, without landing or weighing - ton	6	0					
Isinglass - - - cwt.	0	10½	0	10		ton	
Ivory - - - cwt.	0	10½	0	1		cwt.	
Junk, or old rope - - ton	4	0	0	3		ton	
Jute, press-packed - ton or a consolidated rate of 11s. per ton nett.	4	0	0	4		ton	

[illegible]

Goods imported.	Import Rate.	Rent.		Per Week.	Quantities, &c.	Per	Goods imported.	Import Rate.	Rent.		Per Week.	Quantities, &c.
		s.	d.						s.	d.		
Starch - - - ton	5 0	0	6	ton	ton		Vanilloes, case or canister	1 6	0	1 1/2	case or canister	ton
Steel - - - ton	4 6	0	0	ton	ton		Verdigris - - - ton	5 0	0	6	ton	ton
Stick lac - - - cwt.	0 9	0	0 1/2	cwt.	cwt.		Vermilion - - - cwt.	2 4 1/2	0	10	ton	ton
or a consolidated rate of 2s. per cwt. nett.							Vernicelli, case under 1 cwt.				box under 56 lbs.	
Sticks, walking - 1,000	5 0	0	2	1,000			1 to 2 cwt. - - - cwt.	1 0	0	0 1/2	case under 2 cwt.	
Stock fish. See Fish.							2 cwt. and upwards, cwt.	1 0	0	1	case 2 and under 4 cwt.	
Stone, burr - - - each	0 1 1/2	0	9	100	ton			0 6	0	2	case 4 and under 6 cwt.	
Smery - - - ton	3 6	0	1	ton	ton						case 6 cwt. and upwards	
Filling and weighing, 2s. per ton.							Vinegar, pun. of 100 galls.	2 1	0	4	puncheon	
lithographic - - - ton	5 0	0	6	ton	ton		hogshead	1 2	0	2	hogshead	
pumice - - - ton	7 6	0	8	ton	ton		tierce or barrel	1 0	0	2	tierce or barrel	
Turkey - - - cwt.	0 3	0	1 1/2	cask 3 to 5 cwt.			Cooper's attendance in addition. See Wines and Spirits.	0 6	0	1 1/2	cask	
Straw, manufactured, under 1 cwt. - case	0 8	0	0	case			If housed, including attendance at delivery, puncheon 2s.; hhd. 1s. 6d.; tierce 1s.					
1 and under 2 cwt. case	1 0	0	1	case			Walnuts - - - bushel	0 2 1/2	4	0	100 sacks	
2 - - - 3 cwt. case	1 6	0	1 1/2	case			Water, mineral, doz. bottles	0 3	0	0 1/2	100 bags	
3 - - - 4 cwt. case	1 9	0	2	case			Wax - - - ton	5 0	0	0	dozen bottles	
4 cwt. and upwards, case	2 0	0	2	case			sealing - - - cwt.	0 9	0	1	1 cwt.	
unmanufactured, 1 to 2 cwt. - case	1 0	0	2	case			Weld - - - ton	7 6	0	9	ton	
2 to 3 cwt. - case	1 6	0	3	case			Whalebone - - - ton	7 6	0	4	ton	
3 cwt. and upwards, case	2 0	0	4	case			Whale fins - - - ton	7 6	0	6	ton	
Sugar, in casks - cwt.	0 3	0	5	ton								
in chests, 5 cwt. and above, or in baskets of any size, cwt.	0 3	0	5	ton								
chests, mats, or bags under 5 cwt. - - - cwt.	0 3	0	4	ton								
or a consolidated rate of - in casks, 5 cwt. nett; in chests, 5 cwt. and above, or in baskets of any size, 7d. cwt. nett; in chests, mats, or bags, under 5 cwt., 6d. cwt. nett.	0 4 1/2	0	0 1/2	cwt.								
candy - - - cwt.	5 0	0	5	ton								
Sulphate of zinc - - - ton	3 9	0	0	ton								
Sumach - - - ton	3 6	0	3	ton								
Tar, in casks - - - ton	2 4											
if sold from the landing scale to the importer, ton also to the buyer, - ton	1 2											
Unhousing, wharfage, and shipping, 2s. 6d. per ton.												
Wharfage and shipping, 2s. 4d. per ton.												
in skins - - - ton	3 9	0	3									
Mediterranean, Cape, or American, packages under 5 cwt. - - - ton	5 0	0	0 1/2	package under 5 cwt.								
				package above 5 cwt.								
Tamarinds. See Preserves.												
Tapes - - - bale	1 6	0	2	bale								
Tapioca - - - cwt.	0 8 1/2	0	0 1/2	barrel								
Tar - barrel of 32 gallons	0 3	0	0	100 barrels								
Taxes - - - quarter	1 0	0	1	quarter								
Working out and delivering into craft, 5d. per qr.	5 0	0	3	ton								
Terra japonica - - - ton	5 0	0	3	ton								
sienna - - - ton	5 0	0	3	ton								
verde - - - ton	5 0	0	3	ton								
umbra and Pozzolani, ton	3 6	0	3	ton								
Weighing Pozzolani on board, 1s. per ton.	1 6	0	2	bale								
Thread - - - bale	1 6	0	2	bale								
Timber. See Wood.	4 0	0	2	ton								
Tin - - - ton	5 0	0	4	ton								
ore - - - ton	5 0	0	4	ton								
Tobacco, a consolidated rate, see page 494.	0 6	0	1	bale								
Tongues, about 2 doz., bale loose - - - dozen	0 3	0	0 1/2	dozen								
3 cwt. - - - tierce	0 8 1/2	0	1	tierce								
1 to 2 cwt. - - - cask	0 6	0	0 1/2	cask 1 to 2 cwt.								
Tonquin beans - chest in casks - - - cwt.	1 6	0	1 1/2	chest 1 cwt.								
Tortoiseshell - cwt.	1 0	0	2	cwt.								
or a consolidated rate of 4s. 6d. per cwt. nett.	0 4 1/2	0	1	cwt. in casks								
Tow, in bales - - - cwt.	0 4 1/2	0	1 1/2	bale 4 cwt. and under bale above 4 and under 6 cwt.								
				bale 6 cwt. and upwards								
Toys - large case or vat	4 6	0	6	large case or vat								
middle case or vat	3 0	0	0	middle case or vat								
small case or vat	2 0	0	3	small case or vat								
Trees, live plants, &c.	1 6	0	1	large case								
large case	1 0	0	1	small case								
Turmeric - - - cwt.	0 3	0	5	ton								
or a consolidated rate of 1s. per cwt. nett.	0 0 1/2	0	0 1/2	chest 1 cwt. 2 qrs.								
Turpentine - - - ton	2 6	3	6	100 tierces								
Delivered by land or water, 1s. 8d. per ton.	3 0	0	0	100 barrels								
Twine - - - cwt.	0 4 1/2	0	1	100 casks, from France								
Valerian - - - bale	1 6	0	2	mat or bundle								
Valerian - - - ton	4 6	0	3	bale								
Filling and weighing, 2s. per ton.				ton								

Goods imported.	Import Rate.	Rent.		Per Week.	Quantities, &c.	Per	Goods imported.	Import Rate.	Rent.		Per Week.	Quantities, &c.
		s.	d.						s.	d.		
Vanilloes, case or canister	1 6	0	1 1/2	case or canister	ton		Vermilion - - - cwt.	2 4 1/2	0	10	ton	ton
Verdigris - - - ton	5 0	0	6	ton	ton		Vernicelli, case under 1 cwt.				box under 56 lbs.	
Vermilion - - - cwt.	2 4 1/2	0	10	ton	ton		1 to 2 cwt. - - - cwt.	1 0	0	0 1/2	case under 2 cwt.	
Vernicelli, case under 1 cwt.							2 cwt. and upwards, cwt.	1 0	0	1	case 2 and under 4 cwt.	
1 to 2 cwt. - - - cwt.	1 0	0	0 1/2	case under 2 cwt.				0 6	0	2	case 4 and under 6 cwt.	
2 cwt. and upwards, cwt.	1 0	0	1	case 2 and under 4 cwt.							case 6 cwt. and upwards	
Vinegar, pun. of 100 galls.	2 1	0	4	puncheon			Vinegar, pun. of 100 galls.	2 1	0	4	puncheon	
hogshead	1 2	0	2	hogshead			tierce or barrel	1 0	0	2	tierce or barrel	
tierce or barrel	1 0	0	2	tierce or barrel			Cooper's attendance in addition. See Wines and Spirits.	0 6	0	1 1/2	cask	
Cooper's attendance in addition. See Wines and Spirits.	0 6	0	1 1/2	cask			If housed, including attendance at delivery, puncheon 2s.; hhd. 1s. 6d.; tierce 1s.					
If housed, including attendance at delivery, puncheon 2s.; hhd. 1s. 6d.; tierce 1s.							Walnuts - - - bushel	0 2 1/2	4	0	100 sacks	
Walnuts - - - bushel	0 2 1/2	4	0	100 sacks			Water, mineral, doz. bottles	0 3	0	0 1/2	100 bags	
Water, mineral, doz. bottles	0 3	0	0 1/2	100 bags			Wax - - - ton	5 0	0	0	dozen bottles	
Wax - - - ton	5 0	0	0	dozen bottles			sealing - - - cwt.	0 9	0	1	1 cwt.	
sealing - - - cwt.	0 9	0	1	1 cwt.			Weld - - - ton	7 6	0	9	ton	
Weld - - - ton	7 6	0	9	ton			Whalebone - - - ton	7 6	0	4	ton	
Whalebone - - - ton	7 6	0	4	ton			Whale fins - - - ton	7 6	0	6	ton	
Whale fins - - - ton	7 6	0	6	ton								

Landing, Wharfage, Housing, and Delivering.	In a Ship.	In a Barge.	Rent per 100 Qrs. per Week.	Rent commences from the last day of landing. Risk from fire for account of proprietors.	
					s.
Wheat, &c.	0 9	0	6	4 9	
Seed, heavy grain, &c. qr.	0 9	0	6	3 10	
Oats, light grain, &c. qr.	0 8	0	6		
Filling and portage at landing, qr. 0 2					
Ditto at delivery, qr. 0 2					
Turning each time 100 qrs. 2 6					
Screening, 100 qrs. 6 6					
One turning to be charged on screening.					
Transferring 100 sacks 0 6					
Peeling over heavy grain - qr. 0 5					
Ditto light - qr. 0 4 1/2					
If imported in bags, an additional charge of 1d. per bag, for cutting open and shooting out.					
Collecting empty bags and packing into bundles, bble. 0 1					
Loading or shipping, bble. 0 1					
Working out and delivering into craft, 3d. per quarter.					

Import Rate.	Rent per Week.	Quantities, &c.	
			s.
Whetstones - - - cwt.	0 3	0 1 1/2	cask 3 to 5 cwt. case or cask 1 cwt.
Whisks for brooms, loose - - - 1,000	3 0	0 3	100 bundles
loose - - - 1,000	5 0	0 4	1,000
1 100s	1 100s	0 3	bale
1/2 bale	1 0	0 1 1/2	1/2 bale
1/4 bale	0 9	0 1	1/4 bale
one eighth of a bale	0 6	0 0 1/2	one eighth of a bale
manufactured - 100	1 6	0 2	100
Wine in casks, see consolidated rate, p. 494.			
in cases, see p. 494.			
Wire, iron - - - cwt.	0 4 1/2	0 0 1/2	cwt.
plated or gilt - cwt.	0 8 1/2	0 0 1/2	cwt.
Wood. See Weld.			
Wool, sheep or lamb, German - - - cwt.	0 4 1/2	0 0 1/2	bale under 5 cwt.
or a consolidated rate of 5s. per bale of about 4 cwt.			bale 3 to 4 cwt.
Unhousing or loading by land or water, and mending at delivery, when charged under consolidated rate, per bale of about 4 cwt., 1s.			bale 4 to 6 cwt.
Australian - - - cwt.	0 4 1/2	0 0 1/2	bale 6 cwt. and upwards
or a consolidated rate of 4s. per bale of about 2 1/2 cwt., including landing, wharfage, housing, and 12 weeks' rent from the date of the ship breaking bulk, landing weights,			

Goods imported.	Import Rate.	Rent.		Goods imported.	Import Rate.	Rent.	
		Per Week.	Quantities, &c.			Per Week.	Quantities, &c.
Wool—continued.				Wood—continued.			
original warrants, certificate of damage, or survey after landing, mending at landing, taxing, lotting, sampling, unpiling for show, showing, repiling, mending, and filling in, reweighing, and any other usual operation performed by order of the importer.				Unhousing or unpiling, wharfage, and shipping, 2s. 6d. per ton.			
Unhousing and loading by land, or direct into ship or lighter, and mending, 8d. per bale of about 2½ cwt.				or a consolidated rate of 6s. 6d. per ton. If under cover, 7s. per ton.			
goats' - - - - - cwt.	0 6	0 1	bale about 2 cwt.	Braziletto - - - - - ton	5 6	0 2	ton
hair or beards - - - cwt.	0 10½	0 2	bale above 2 cwt.	Brazil wood, small - - - ton	5 6	0 2	ton
Spanish - - - - - cwt.	0 4½	0 2	case	Fustic, young - - - - - ton	5 6	0 3	ton
or a consolidated rate of 4s. per bale of about 2 cwt., and 3s. per half bale, including the same operation performed by a Australian wool.		0 0½	bale about 2 cwt.	Nicaragua, small - - - ton	5 6	0 2	ton
		0 0½	bale about 1 cwt.	Sandal - - - - - ton	5 6	0 3	ton
				Sassafras - - - - - ton	5 6	0 3	ton
				Sapan - - - - - ton	5 6	0 2	ton
				or a consolidated rate of 8s. per ton.			
				Jaccaranda - - - - -			
				Mahogany - - - - -			
				Maple - - - - -			
				Rosewood - - - - -			
				Satin - - - - -			
				Tulip - - - - -			
				Zebra - - - - -	5 0	0 1½	ton
				Bird's-eye - - - - -		0 1	ton, after 1 year from vesse breaking bulk.
				Cedar and other woods charged with duty, or sold at			
				or a consolidated rate of 7s. per ton.			
				Rummaging, mahogany timber, or other measured woods, 1s. per ton			
				Delivering into decked vessels, 6d. per ton extra			
				Yarn, in vats not above 20 cwt.	5 0	0 4	ton
				above 20 cwt. - - - - - ton	5 3	0 4	ton
				additional for every cwt. above 1 ton - - - - - cwt.	0 3	0 1½	bale
				in bales - - - - - cwt.	5 0	0 5	ton
				Zaffres - - - - -			
				Zinc. See Spelter.			

Consolidated Rates on Wood Goods.—Transferring, One Penny per Load.

Goods imported.	Per	Rent.				Goods imported.	Per	Rent.			
		s. d.	s. d.	s. d.	after the first Quarter.			s. d.	s. d.	s. d.	after the first Quarter.
Staves,						Deck deals,					
from America,						3 in. thick, 30 to 40 feet long	each	1 0	0 6	0 4	
pipe	1,200	24	0 12	0 5	0	2½ - - - 30-40 - - -		0 10	0 5	0 3½	
hoghead		20	10 0	4 0	0	2 - - - 30-40 - - -		0 8	0 4	0 3	
barrel or heading		14	0 7	0 3	0	3 - - - 20-30 - - -		0 9	0 5	0 3	
barrel logs		88	0 44	0 14	8	2½ - - - 20-30 - - -		0 7½	0 4	0 2½	
double barrel		44	0 22	0 7	4	2 - - - 20-30 - - -		0 6	0 3	0 2	
from Quebec,						Dunnage boards	120	12	6 3	4 0	
pipe logs - 3 to 4 inches thick		120	0 60	0 20	0	Norway timber and balks	load	6 0	3 6	5 0	
double pipe - 2-2½		64	0 32	0 10	8	Spars under 5 and above 4 inches	120	40	0 20	15 4	
single - 1-1½		56	0 18	0 6	0	Rickers, under 4 inches, and 24 feet long		25	0 12	6 8	4
hoghead logs - 3-4		100	0 50	0 16	8	and upwards		12	0 6	0 4	0
double hoghead - 2-2½		50	0 25	0 8	4	under 24 feet long		20	0 10	6 4	0
single - 1-1½		40	0 15	0 5	8	Handsikes		6	0 3	0 2	0
barrel logs - 3-4		88	0 44	0 14	0	Ufers, under 24 feet long		25	0 12	6 8	4
double barrel - 2-2½		44	0 22	0 7	4	from 24 to 32 - - -		40	0 20	13 4	
single - 1-1½		26	0 13	0 4	4	32 feet long and upwards		66	0 33	0 20	0
heading logs - 3-4		88	0 44	0 14	8	Sparholtz and 10 ells to add one third					
double heading - 2-2½		44	0 22	0 7	4	to the rates on ufers.					
single - 1-1½		26	0 13	0 4	4	Oars under 24 feet long		12	6 3	4 2	
from Hambro' and Dantzic,						from 24 to 32 - - -		20	0 10	0 6	8
pipe		40	0 20	0 15	0	32 feet long and upwards		30	0 15	0 16	0
hoghead		37	6 18	9 12	6	Lancewood spars		30	0 15	0 9	0
barrel		35	6 17	9 10	0	Gun stocks		6	0 3	0 2	0
heading		32	0 16	0 10	0	Lathwood under 5 feet long	fathom	12	0 6	0 4	0
pipe - 1 to 1½ inch thick		27	0 13	6 10	6	from 5 to 8 - - -		12	0 6	0 4	0
hoghead		25	0 12	6 10	0	Fire staves		15	0 7	6 5	0
barrel and heading		20	0 10	0 8	0	Treenails, large, above 2 feet long	1,200	12	0 6	0 4	0
sorting, per 1,200	7s.					small, under 2 - - -		8	0 4	0 2	6
Deals,						Wainscot logs, 7 feet long	each	2	0 1	0 0	8
Russia and Prussia deals and deal ends,						Clap boards 3 - - -		0 3	0 1½	0 1	
1½ inch thick and 12 feet long - - -		12	6 6	3 4	0	6 - - - - -		0 6	0 3	0 2	
Swedish deals from ports in the Baltic, 2½ and 3 inches thick, 14 feet long - - -		20	0 12	6 7	0	Oak and other timber charged with duty by the load,					
14 and 2 - - - - -		16	8 8	4 5	6	square, per load of 50 feet } round, per load of 40 feet }		6 6	4 0	1 0	
Quebec, Norway, and Swedish deals from ports in the North Sea, 2½ and 3 in. thick, 10 and 12 feet long - - -		16	0 8	0 5	6	including under cover, per load - - -		7 0	3 6	1 6	
to 14 - - - - -		19	0 9	6 6	6	Deal plank and boards		7 0	3 6	2 6	
to 16 - - - - -		22	0 11	0 7	6	Firewood - - - - -	fathom	20	0 10	0 4	0
to 18 - - - - -		25	0 12	6 8	6	Spokes, American - - - - -	1,200	7 0	4 0	1 6	
to 20 - - - - -		28	0 14	0 9	6	Teakwood, planks of, not under cover - - -	load	7 0	4 0	1 6	
Battens from all ports,						under cover - - - - -		7 6		2 0	
2½ and 3 in. thick, 10 and 12 feet long - - -		12	0 6	0 4	0	Turning to measure for sale at landing, oak or other timber, 1s. per load.					
to 14 - - - - -		14	5 7	0 4	9	Sorting staves for freight, 7s. per 1,200.					
to 16 - - - - -		16	6 8	5 3	3	Marking lots on timber piled in tiers, 4d. per lot.					
to 18 - - - - -		18	9 9	0 5	3						
to 20 - - - - -		21	0 10	6 7	0						
2½ and 3 inch half deals,											
deal ends - - - - -		9	0 4	6 5	0						
batten ends - - - - -		7	0 5	6 2	4						
palings boards - - - - -		5	0 2	6 2	0						
		6	0 3	0 2	6						

Rates and Charges on CIGARS and TOBACCO.

Cigars.	Chests containing from 500 to 600 lbs.	Boxes containing		
		Above 300 and not exceeding 400 lbs.	Above 200 and not exceeding 300 lbs.	Above 100 and not exceeding 200 lbs.
Import rate; including landing, wharfage, housing, weighing gross; and examining, or sampling, one side	s. d. 8 0	s. d. 4 0	s. d. 2 9	s. d. 2 3
both sides	10 0	5 0	3 9	3 0
Unpacking, weighing nett, repacking (when in bundles *), and cooping	10 6	4 0	2 9	2 0
* If loose, an extra charge is made. Garbling, or sorting, is also an extra charge.				
Examining, or resampling, one side	4 0	1 0	1 0	1 0
both sides	6 0	2 6	2 0	2 0
Unhousing, wharfage, and shipping	3 0	2 0	2 0	1 6
Ditto, and loading	1 0	1 0	0 9	0 6
Transferring	0 2	0 2	0 2	0 2
Boxes or chests, not of the above specified weights, charged in proportion.				
Tobacco.				
Landing charges and cooping, weighing, sampling, and making merchantable at landing scale, per 100 lbs. nett	s. d. 0 6	Warrant, 1 hogshead		s. d. 0 6
On delivery for exportation, including cooping, per 100 lbs. nett	0 2½	2		0 9
Ditto, if resampled, ditto	0 3	3		1 0
Unhousing and loading, per hogshead	1 0	Any quantity exceeding 3 hogsheads, 2d. per hogshead additional		
Resampling	2 0	Transfer, per hogshead		0 2
Weighed gross when an average tare is taken, importer's charge	2 6			

Rates and Charges on WINES and SPIRITS.

The Landing and Delivery Rate includes landing, wharfage, laying up to gauge, watching, cooper's attendance at landing, delivery, and while on the quay; the privilege of lying on the quay 14 days from the vessel breaking bulk, or the first landing from craft; original warrants, gauges, strengths of spirits, and first samples.

The Landing and Housing Rate includes landing, wharfage, laying up to gauge, coopeage, cooper's attendance at landing and housing, superintendence in the vaults for the first 18 months; original warrants, gauges, strengths of spirits, and first samples. This rate attaches after the expiration of one calendar month from the ship breaking bulk, or the first landing from craft.

Note.—Merchants requiring wines or spirits to be housed within the time allowed, (one calendar month), are particularly requested to leave a written order to that effect, when this rate will become immediately chargeable.

The Consolidated Rate on Rum includes landing, wharfage, housing, cooper's attendance, cooping, furnishing original warrants, gauges, strengths, first samples, and 12 weeks' rent from the ship breaking bulk, or the first landing from the craft.

Rent attaches to Wines and Spirits, charged with the landing and delivery rate, after 14 days; charged with the landing and housing rate, from the ship breaking bulk, or the first landing from craft; on rum charged with the consolidated rate, after 12 weeks from the ship breaking bulk.

Note.—Rent is in all cases calculated from the date of the ship breaking bulk, or the first landing from craft, such day being included in the term.

Racking.—Forty-eight hours' notice will be given when racking is necessary, to enable the proprietor to send his own casks, or they will be supplied by the company, at the prices stated herein. The proceeds of the racked casks, when sold, will be paid to the proprietors, upon application, after deducting the expenses of sale, &c.

No charge is made on wines and spirits racked in the vaults within 6 months from the period of the landing and housing rate attaching, those for exportation or to be sent coastwise excepted.

Tasting is not permitted without a written order, the usual charge for which is not made, when the tasting is by the proprietor or his clerk, (authorised to sign delivery and all other orders), provided he is not accompanied by any other person.

Cooping and Repairs, &c. when required for the preservation of the property on landing, examination, or delivery, will be performed, unless directions are received from the proprietor to the contrary, and charged at the rates specified herein; and any work required to be performed, not particularly described, will be charged at a proportionate rate.

Unsizeable casks, at the rate of 210 gallons per tun, for 2 pipes or 4 hogsheads.

Deficiencies.—The company make good the following deficiencies from whatever cause arising, if the casks are of oak timber, but not otherwise: also, provided the claim be made within 6 months from delivery, viz:—

Exceeding one gallon each cask, for any period not exceeding one year.

Two gallons, if more than one and not exceeding two years, and in like proportion for each succeeding year.

Payment of Charges.—Previous to warrants being issued, or the transfer or delivery of any wines or spirits taking place, the landing and housing rate on the whole of the mark or parcel housed, must be paid; the rent and other charges on the quantity delivered or transferred.

Wines and Spirits in Cases.

	Containing 6 Dozen.		Containing 3 Dozen.	
	Quarts.	Pints.	Quarts.	Pints.
Landing and delivery rate; including landing, wharfage, and loading	s. d. 1 6	s. d. 0 9	s. d. 0 9	s. d. 0 6
Landing and housing rate; including landing, wharfage, housing, examining, cooping, and first tasting	3 6	1 9	1 9	1 0
Examining and cooping	1 6	0 9	0 9	0 6
Rent, from the date of ship breaking bulk, per week	0 3	0 1½	0 1½	0 1
Wharfage and shipping, in addition to landing and delivery rate	0 6	0 3	0 3	0 2
Breaking out and opening for samples, or second tasting, nailing down, and restowing	0 6	0 6	0 6	0 4
Lotting for public sale	0 2	0 2	0 2	0 2
Unhousing and loading	1 0	0 6	0 6	0 4
Unhousing, wharfage, and shipping	1 6	0 9	0 9	0 6
Dividing 6-dozen cases into two 3-dozen cases, including new ends, unpacking, and repacking, each new case 5s. 3d.				
Cases containing quantities not specified above, are chargeable in the like proportion.				

	Unsize-able Casks per Tun of 210 galls.	Pipes.	Hhds.	Thirds.	Qr. Casks.	Half Qr. Casks.	Aums.		
							Double.	Single.	Half.
Landing and delivery rate, on wines and spirits, except rum, by land carriage	7 0	3 6	2 1	1 9	1 4	1 0	2 6	1 6	1 2
Shipping from the quay, additional	1 4	0 8	0 5	0 5	0 4	0 3	0 6	0 4	0 3
Quay rent, after 14 days, per week	1 0	0 6	0 3½	0 3½	0 2½	0 2	0 4	0 3½	0 2½
Landing and housing rate, on port, Lisbon, sherry, Malaga, Marsala, Spanish red, Sicilian, and other wines, in wood bound casks; and sherry in iron bound casks	20 0	10 0	6 0	4 3	3 8	2 10			
Ditto, on Madeira, Cape, Tenerife, Canary, Marsala, Sicilian, and other wines, in iron bound casks	16 0	8 0	4 10	3 8	2 10	2 1	5 6	2 9	2 0
Ditto, on Claret	-	-	5 0	4 0	3 0	-	-	-	-
Ditto, on spirits, (except rum)	18 0	9 0	5 5	3 10	3 3	2 6			
Casks landed with less than the standard number of iron hoops, pay in addition, for each hoop deficient *	-	0 4½	0 4½	0 4½	0 4½	0 4½	0 4½	0 4½	0 4½
Delivery from the vault, and cooper's attendance	5 0	2 6	1 6	1 3	1 1	0 9	1 9	1 2	0 10
If shipped, additional	1 4	0 8	0 5	0 5	0 4	0 3	0 6	0 4	0 3
Rent, from the ship breaking bulk, per week	0 10	0 5	0 3	0 2½	0 2	0 1½	0 3	0 2	0 1½
Cooper's superintendence commences after 18 months, at per week, additional	0 2	0 1	0 0½	0 0½	0 0½	0 0½	0 1	0 0½	0 0½

* The standard number of iron hoops is as follows: viz. port and Lisbon pipes, ten; sherry butts, eight; Spanish red, brandy, and Geneva puncheons, six; aums, hogsheds, and smaller casks, six.

Rum.

	100 Gallons.	Butts.	Puns.	Hhds.	Barrels.
	s. d.	s. d.	s. d.	s. d.	s. d.
Consolidated rate	10 0	-	-	-	-
Rent, after 12 weeks, per week	-	0 6	0 4	0 2½	0 1½
Cooper's superintendence, ditto	-	0 1	0 1	0 1	0 0½
Landing and delivery rate	3 6	-	-	-	-

Bottling.

	Magnums.	Quarts.	Pints.
	s. d.	s. d.	s. d.
Consolidated rate for bottling, per dozen	1 6	1 0	0 10
Unhousing, wharfage, and shipping, ditto	0 4	0 3	0 2
Rent to commence the day after bottling, per dozen per week	0 1	0 0½	-
Ditto, per case of 6 dozen, ditto	-	-	0 2

Vatting Rum.

	100 Gallons.
	s. d.
Vatting rum, including removing to the warehouse, drawing off, refilling, bunging up, the use of the vat for one night, and delivery by land or water	2 8
Ditto, for government contracts	2 6
Ditto, when brought into the dock, including the foregoing operations, and the privilege of lying in the warehouse 4 days	5 0
Water for reducing the strength, per puncheon	1 0
Remaining in the vat the second night	0 6
Ditto, more than two nights, per night	0 3
Coopering for exportation, on delivery, per puncheon	0 9
Ditto, per hogshhead	0 6
Old iron hoops	0 6

Surveys and Certificates.

	s. d.
Under 5 casks	2 6
Above 5 casks and under 20	5 0
20 and upwards	7 6

Cooperage, and Extra Rates and Charges on WINES and SPIRITS.

	Pipes.	Hhds.	Thirds.	Qr. Casks.	Half Qr. Casks.	Aums.		
	s. d.	s. d.	s. d.	s. d.	s. d.	Double.	Single.	Half.
Trimming, including wood hoops, or boughing off	2 0	1 2	1 0	0 9	0 7	1 6	1 0	0 9
Driving	0 10	0 6	0 5	0 4	0 3½	0 6	0 4	0 4
Pitching and turning	0 3	0 2	0 1½	0 1	0 1	0 2½	0 1½	0 1
Breaking out for coopering	0 6	0 3½	0 3	0 2	0 2	0 6	0 3	0 2
Ditto for delivery, inspection, re-dipping or racking, and laying up again	1 0	0 7	0 6	0 4	0 3	0 9	0 6	0 4
Filling up	0 3	0 3	0 3	0 3	0 3	0 5	0 3	0 3
Casing or uncasing	1 6	0 11	0 9	0 6	0 4	1 2	0 9	0 6
Ditto in canvass	7 0	5 0	5 0	4 0	3 0	5 6	4 6	3 0
Ditto and cases	19 6	12 0	11 0	7 6	5 6	14 0	8 6	5 6
Racking	2 6	1 6	1 3	1 0	0 9	1 9	1 2	0 10
Racking from the lees	3 6	2 1	1 9	1 6	1 0	2 6	1 9	1 6
Ditto and repairing casks	15 0	12 6	10 6	9 0	7 0	12 6	9 0	6 0
Ditto and new casks in bond	27 0	18 0	16 6	15 6	10 6	22 0	14 0	9 6
Ditto and new casks on the quay	24 0	17 0	15 6	12 6	10 0	20 0	13 6	9 0
Trimming cask cases	1 0	0 8	0 6	0 4	0 3	-	-	-
Sampling in the vault, or second sampling on the quay	0 6	0 6	0 6	0 6	0 6	0 6	0 6	0 6
Tasting in store, each time	0 2	0 2	0 2	0 2	0 2	0 2	0 2	0 2
Ditto at public sale	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1
Painting casks	4 0	2 6	2 6	1 9	1 0	3 0	2 0	1 6
Painting the heads	1 0	0 9	0 9	0 6	0 6	1 0	0 9	0 6
Bark hoops	1 9	1 4	1 4	1 0	0 9	1 6	1 4	1 0
Iron hoops	0 8	0 8	0 8	0 6	0 5	0 8	0 6	0 6
New heads	3 6	3 0	2 9	2 6	2 3	3 6	3 0	2 6
Overdrawing and brandying, or fining	1 0	0 9	0 6	0 6	0 4	0 9	0 6	0 6

TEA.

Rates.	Packages landed in good condition.							
	200 lbs. gross and upwards.	130 lbs. and under 200 lbs. Gross.	80 lbs. and under 130 lbs. Gross.	60 lbs. and under 80 lbs. Gross.	40 lbs. and under 60 lbs. Gross.	30 lbs. and under 40 lbs. Gross.	20 lbs. and under 30 lbs. Gross.	Under 20 lbs. Gross.
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
Landing; comprising landing, wharfage, weighing, furnishing landing weights, and delivery by land from the quay	1 6	1 3	1 0	0 10½	0 9	0 7½	0 6	0 3
Additional, if shipped	0 6	0 5	0 4	0 3½	0 3	0 2½	0 2	0 1
Landing and housing; comprising landing, wharfage, weighing, furnishing landing weights, housing, and delivery by land	2 0	1 8	1 2	1 0	1 0	0 10	0 8	0 4
Additional, if shipped	1 0	0 10	0 8	0 7	0 6	0 5	0 4	0 2
Management; comprising landing, wharfage, weighing, and furnishing landing weights, housing, ordinary mending, tarring, placing on show, extra warehouse room, and attendance whilst on show, lotting, nailing down, re-weighing and piling away, and delivery by land	7 6	5 6	3 8	3 0	2 4	2 0	1 3	1 0
Additional, if shipped	1 0	0 8	0 6	0 5	0 4	0 3	0 2	0 1
Rent, per week	0 1½	0 1	0 0½	0 0½	0 0½	0 0½	0 0½	0 0½

RATES ON GOODS SENT TO THE LONDON DOCKS FOR EXPORTATION.

Which, if cleared, may be shipped on board until sunset.

If goods be not shipped at the expiration of 3 weeks, rent is charged upon them. Goods not enumerated in the following Table, are charged by the package, see post.

Goods for Exportation.				Wharfage and Shipping.	Rent after Three Weeks.				Goods for Exportation.				Wharfage and Shipping.	Rent after Three Weeks.			
				Per Week.	Quantities, &c.								Per Week.	Quantities, &c.			
	Per	s. d.	s. d.		Per	s. d.	s. d.			Per	s. d.	s. d.		Per	s. d.	s. d.	
Acids - middling case	3	0	0	9	middling case			Bottles, empty glass, con-									
small case	2	0	0	6	small case			taining from 15 to 20									
Almonds, in serons	3	4	0	8	ton			dozen - crate	0	8	0	2	crate				
in boxes or barrels	0	4	0	4	100			from 21 to 29 dozen, crate	1	0	0	2½	crate				
					2	0		30 to 44 dozen, crate	1	4	0	3	crate				
					0	3		45 to 50 dozen, crate	2	0	0	4	crate				
					0	1		½ cwt. 2 qrs.	1	1	0						
shell - - - cwt.	0	6			0	4		large bale									
					0	3		small ditto									
					0	2		½ bale from 5 qrs									
					1	0		to 1 cwt. 2 qrs.									
Alum - - - ton	2	6			0	6		ton									
Anchors or grapnels, ton	3	4			0	3		ton									
Anchovies, case containing 8 barrels	0	8			0	1		case									
double barrel	0	2			1	0		score									
keg or single barrel	0	9			0	1		chest									
Anised - - - chest	0	6			0	1½		½ chest									
Annotto - small basket	0	4			0	1		small basket									
	0	6			0	1		each									
Axle trees - - - each	1	6			0	2		each									
Bacon - - - bale	0	6			0	1		bale									
side	0	2			0	0½		side									
	0	6			0	1		package									
Baggage - package	2	0			0	6		100 rolls									
Bagging, about 2 qrs., roll	0	2			0	3		chest									
Bark - - - chest	1	0			0	2		½ chest or seron									
Barley - ½ chest or seron	0	8			0	3		tierce									
tierce	1	0			0	3		small cask									
small cask	0	9			0	1½		sack									
sack	0	6			0	1		score									
jug or barrel	0	4			0	10		score									
	0	4			0	5		score									
Barrows - - - each	0	2			0	1		each									
Bedsteads, according to size	0	6			0	0½		each									
Beef and pork - tierce	0	6			0	3		100 tierces									
barrel	0	4			0	6		100 barrels									
Beer - - - kilderkin	0	4			0	1		kilderkin									
barrel	0	4			0	1½		barrel									
hogshead	0	8			0	2		hogshead									
butt or puncheon	1	4			0	4		butt or puncheon									
bottled, in casks, doz. bott. in cases, bottles, or hampers, doz. bottles	0	1			0	0½		dozen bottles									
Bees' wax, in casks - ton	3	4			0	10		ton									
5 to 6 cwt. bale	1	4			0	4		bale									
about 4 cwt. bale	1	0			0	3		bale									
	0	8			0	2		pair									
Bellows, smiths' - pair	2	6			0	6		pair									
	2	6			0	6		each									
Billiard tables - each	5	0			1	0		each									
Blacking - - - firkin	0	4			0	0½		firkin									
barrel	0	6			0	1		barrel									
small cask	0	8			0	1½		small cask									
from 5 to 7 cwt. cask	1	0			0	2		cask									
about 8 cwt. cask	1	2			0	2½		cask									
9 cwt. cask	1	4			0	3		cask									
from 10 to 15 cwt. cask	1	6			0	3½		cask									
15 and under 20 cwt. cask	2	0			0	4		cask									
about 20 cwt. cask	3	0			0	6		cask									

Goods for Exportation.		Wharfe and Shipping.		Rent after Three Weeks.		Goods for Exportation.		Wharfe and Shipping.		Rent after Three Weeks.	
	Per	s.	d.	s.	d.		Per	s.	d.	s.	d.
Clocks in cases, according to size	each	1	0	0	2	Gypsum	hoghead	1	6	0	4
Cloves	small bag	0	4	0	1	Hams, loose	punchoon	1	2	0	2
	about 2 cwt. bag	0	8	0	2		each	0	1	0	5
	5 or 6 cwt. each	2	0	0	6	in casks	cask	0	6	0	1
Coaches, stage	each	15	0	1	6	Hardware, 5 to 8 cwt. cask		1	0	0	2
private	each	10	0	1	0		8 to 9 cwt. cask	1	4	0	3
Coals	hoghead	1	6	0	3		9 to 12 cwt. cask	1	6	0	4
Coffee	bag	0	4	0	4		12 to 15 cwt. cask	2	0	0	5
	small bale	0	6	0	6		15 to 17 cwt. cask	2	6	0	6
3 cwt. 2 qrs. to 4 cwt. bale		0	8	0	8	Harps or harpsichords, according to size, each		5	0	0	9
5 cwt. bale		3	0	0	6	Harrows	pair	2	0	0	4
fans	each	5	0	0	8	Hats	case	1	0	0	3
		2	6	0	6	Hat boxes	each	0	2	0	0
engines or shellers, each		5	0	0	8	Hay	load of 36 trusses	4	0	0	0
Coke	chaldron	5	0	0	8		bale of 3 trusses	4	0	0	3
Colours, in casks	ton	3	4	0	8		truss	0	2	0	0
Copper, in casks, 4 to 6 cwt.	ton	3	4	0	4	Hemp	each	0	8	0	8
	ton	1	4	0	4	screws	each	0	4	0	1
in cases, 5 to 7 cwt. case		2	0	0	6	Herrings	barrel	0	4	0	0
7 to 8 cwt. case		2	6	0	6	Hides or skins, East India, 5 to 7 lbs.	100	2	0	0	6
9 to 10 cwt. case		0	4	0	1		each	0	0	0	6
bottoms, 1 cwt. bottom	ton	0	8	1	0	ox and cow	100	6	0	1	6
2 cwt. bottom	ton	0	8	1	0	Hoops, wood	bundle	0	1	0	2
bolts	ton	0	8	1	0	truss	bundle	0	2	0	5
2 cwt. bottom	ton	4	0	1	0	Hops	bag	0	8	0	2
sheets, loose	ton	3	4	0	0		pocket	0	6	0	1
cakes	ton	3	4	0	0		including weigh-	1	4	0	4
						Horn, tips and plates, hhd.		10	0	0	0
Coppers, about 14 cwt. each	ton	5	0	1	0	Horses	each	5	6	0	0
Cordage	ton	3	4	0	8	cob or pony	each	0	6	0	1
Cork	ton	0	2	0	1	Indian rubber	barrel	0	6	0	1
						Indigo	seron	0	6	0	1
Corks	bag or cask	0	8	0	2	about 3 qrs. ½ chest or box		0	6	0	1
Corn, in sacks	each	0	6	0	1		chest	0	8	0	2
Cotton, East India	bale	0	8	0	1		chest	2	6	0	3
	½ bale	0	4	0	1	Iron, bars and unmanufactured	ton	2	6	0	3
American	bale	1	0	0	2	factured	ton	0	4	0	0
twist, under 2 cwt. 2 qrs.	bale	0	8	0	2	hoops	1 cwt. bundle	0	3	0	6
presses, wooden	each	10	0	1	0		3 qrs. bundle	0	3	0	6
iron	each	20	0	1	6		2 qrs. bundle	0	4	0	9
Cows, shipped by machine	each	8	6	0	6	pots	100	0	2	0	0
	ton	3	4	0	6	tire	bundle	0	4	0	3
Cowries	ton	2	0	0	6	heavy manufactured machinery, mill work, &c.		6	0	0	6
Currants	butt	1	6	0	3	&c., pieces above 1 ton		5	0	0	6
	pipe	1	6	0	3	under 1 ton	ton	4	0	0	6
	carrotel	1	0	0	2	*scrap, loose	ton	3	0	0	6
						in bags	ton	3	0	0	6
Dampers, iron	each	0	8	0	3	hurdles	each	0	1	0	5
						* Weighing 1s. 6d. per ton.		0	3	0	1
Dogs	each	0	6	0	6	Ivory	cwt.	0	8	0	2
Drips and pots	1,000	10	0	1	6	Knives, Malay	small cask	1	0	0	2
Drugs, under 2 cwt.	chest	0	8	0	2	Lac dye	3 cwt. chest	0	8	0	1
						about 1 cwt. 2 qrs. chest		0	9	0	4
2 cwt. 2 qrs. to 5 cwt.	chest	1	0	0	3	Lace	package	1	6	0	9
								0	1	0	6
Earthenware	crate	1	4	0	3	Laths	bundle	0	1	0	3
						Lead, in pigs	ton	2	0	0	3
Engines, fire	each	10	0	9	9	black	40 lbs. cask	0	2	0	0
						shot, bars, or rolls,	ton	3	4	0	3
garden	each	2	6	0	3	Lime	punchoon	1	2	0	3
							hoghead	1	6	0	4
Felt	bale	1	0	0	3		small cask	0	4	0	1
Fire-arms	large chest	1	4	0	3			to	0	0	0
						Logwood	ton	0	8	0	2
case or chest		0	8	0	2	Mace and nutmegs,	small	2	3	0	6
								0	8	0	2
Fire or flagstones	ton	3	4	0	3	Mangles	cask	5	0	0	6
Fish, loose	ton	0	3	0	8	Manure, about 1 ton	each	2	6	0	4
						Melting pots	ton	5	0	0	6
barrel or box		0	3	0	0			1	0	0	3
						Mill cases	each	2	0	0	4
Flax	ton	3	0	0	8			0	6	0	3
1 cwt. 2 qrs. bag		0	4	0	0	gudgeons	each	4	0	0	6
Flints, under 1 cwt.	keg	0	2	0	0	stones, about 1 ton each		0	6	0	6
Flour	barrel	0	4	0	10	Mineral brown (in turpentine casks)	3 cwt. barrel	0	6	0	6
Furniture in packages, according to size.		5	0	1	0	Molasses	punchoon	1	2	0	3
Ginger	ton	0	4	0	1	Mother-o'-pearl shells, ton		5	0	0	8
Glass	box or ½ box	0	8	0	2	Mules	each	2	6	0	0
	crate	0	8	0	1	Mustard	box	0	4	0	2
	½ crate	0	8	0	1	not exceeding 28 lbs. keg		0	2	0	0
butt or hoghead		1	6	0	4	2 qrs. keg		0	2	0	3
pipe or punchoon		1	2	0	3	1 cwt. 2 qrs. keg		0	4	0	0
tierce		1	0	0	3	1 cwt. 2 qrs. to 2 cwt. cask		0	6	0	1
								5	0	7	6
small cask		0	8	0	2	Nankeens, not exceeding 1 cwt. case or chest		0	6	0	1
								1	0	0	3
plate	small case	0	8	0	2	Negro clothing, punchoon		0	8	0	2
	midding case	1	4	0	4	Nutria skins	4 cwt. bale	1	0	0	3
	large case	2	0	0	6		5 cwt. bale	0	2	0	0
Grates and stoves	each	0	6	0	2	Oakum	2 qrs. bundle	3	6	0	6
						Oil cake	ton	1	6	0	4
Grindstones, for every six inches in diameter		0	2	0	0		hoghead	1	6	0	4
Gritts	firkin	0	2	0	5		punchoon	1	2	0	3
Gum	seron	0	6	0	1		ton	3	6	0	8
	chest	1	0	0	3	Oil	under 3 gallons, jug	0	2	0	0
Guns. See Fire-arms.							3 to 7 gallons, jug	0	4	0	0
great. See Cannons.							8 to 10 gallons, jug	0	6	0	0

* *N. B.*—“Persons sending to the dock, for shipment, aqua fortis, oil of vitriol, or other goods of a dangerous quality, and neglecting to distinctly mark, or state, the nature of such goods on the outside of the package, or otherwise giving due notice thereof to the superintendent, are subject to a penalty of 20¢.”—(See act 9 Geo. 4. c. 116. § 132.)

WHEN CHARGED BY THE PACKAGE.

Goods for Exportation.		Wharfage and Shipping.	Rent after Three Weeks.			
			Per Week.	Quantities, &c.		
	Per	s. d.	s. d.	Per		
Bags, small	- each	0 4	0 1	each		
Bales, small	- each	0 8	0 2	each		
middling	- each	1 0	0 3	each		
large, 5 and under 7 cwt.	- each	1 4	0 3	each		
7 and under 8 cwt.	- each	1 6				
8 and under 12 cwt.	- each	2 0				
12 and under 14 cwt.	- each	2 6	0 0	1	cwt.	
14 and under 16 cwt.	- each	3 0				
16 cwt. and upwards	- each	4 0				
E. I. goods, single,	- each	0 8	0 2	each		
double	- each	1 4	0 3	each		
half bales repacked,	- each	0 6	0 1	1	each	
Barrels	- each	0 6	0 1	1	each	
Baskets, small	- each	0 2	0 0	1	each	
middling	- each	0 4	0 1	1	each	
large	- each	0 6	0 1	1	each	
Bottles or jars, 1 to 3 gallons,	- each	0 2				
4 to 7 gallons	- each	0 4	0 0	1	gallon	
7 to 10 gallons	- each	0 6				
11 to 12 gallons	- each	0 8	0 0	2		
Boxes	- each	to	to	each		
Bundles, large	- each	0 8	0 2	each		
middling	- each	1 0	0 3	each		
small	- each	0 9	0 2	1	each	
Cases, small	- each	0 6	0 1	1	each	
middling	- each	0 8	0 2	each		
large, 5 to 6 cwt.	- each	1 0	0 3	each		
6 to 7 cwt.	- each	1 6	0 0	1	cwt.	

Goods for Exportation.		Wharfage and Shipping.	Rent after Three Weeks.			
			Per Week.	Quantities, &c.		
	Per	s. d.	s. d.	Per		
Cases—continued.						
extra large, 7 to 8 cwt. each	- each	2 0				
9 to 12 cwt. - each	- each	2 6	0 0	1	cwt.	
above 12 cwt. - each	- each	3 0				
Casks, butts	- each	1 6	0 4	each		
hogshead	- each	1 2	0 3	each		
pipe or puncheon	- each	1 4	0 4	each		
tierce or wine hhd.	- each	0 8	0 2	each		
small	- each	0 4	0 1	each		
Chests, small	- each	0 6	0 1	1	each	
middling	- each	0 8	0 2	each		
large	- each	1 0	0 3	each		
Hogsheds, not exceeding 8 or 9 cwt.	- each	1 2	0 3	each		
Jars, see Bottles.		0 2	0 0	1	each	
Kegs	- each	to	to	each		
Packs, vats, &c.	- bale	0 4	0 1	bale		
Pipes	- each	0 9	0 1	each		
Portmanteaus, ord. size each	- each	1 0	0 2	each		
Other sizes will be charged in proportion, and rent one fourth of the rate for wharfage and shipping.		1 4	0 4	each		
Punchions	- each	0 6	0 1	1	each	
Tierces	- each	1 4	0 4	each		
Trunks	- each	0 8	0 2	each		
Trusses	- each	1 0	0 3	each		

Goods not included in the foregoing Tables pay in proportion to the rates therein contained, according to weight or size.

3. *East India Docks.* — These docks, situated at Blackwall, were originally intended for the accommodation of ships employed by the East India Company, or in the East Indian trade; but they are now open to vessels from all parts. There are 2 docks; 1 for ships unloading inwards, and 1 for those loading outwards. The Import Dock contains about 18 acres, and the Export Dock about 9 acres. The entrance basin, which connects the docks with the river, contains about $2\frac{3}{4}$ acres: the length of the entrance lock is 210 feet, the width of the gates 48 feet clear. The depth of water in the East India Docks is never less than 23 feet; so that they can accommodate ships of greater burden than any other establishment on the river. There is attached to them a splendid quay fronting the river, nearly 700 feet in length, with water sufficient at all times of the tide to float the largest steam ships; and the Export Dock is furnished with a machine for masting and dismasting the largest ships. The Company have, also, since the termination of the East India Company's trade, purchased 3 of the bonded warehouses belonging to that body, situated in the heart of the city, in which they warehouse and show tea and other goods, on the same terms as at the London or St. Catherine's Docks. — (See Rates below.)

The discharging of ships in the Import Dock is wholly performed by the servants of the Company, and the regulations as to fire, cooking, &c. are similar to those in the other docks.

The docks are distant $3\frac{1}{2}$ miles from the Royal Exchange, and coaches run every half hour between those places, at the moderate charge of 6d. Should the projected railway to Blackwall be completed, the journey to the docks, or from them to the Exchange, will be accomplished in less than 10 minutes. Were this effected, no steamers, or at least none above 100 tons burden, should be allowed to come higher up than Blackwall. It will, we apprehend, be found to be quite impossible, so long as they are allowed to come further up than this, to regulate their speed, or to prevent the perpetual recurrence of accidents.

The Company's capital, including the cost of the city warehouses, is 623,000*l.* The present dividend is 6 per cent.; and the stock is now (December, 1836,) worth from 116*l.* to 117*l.* The management is committed to 12 directors, each holding 2,000*l.* stock.

Rates of Charge. — The charges on goods exported are the same as at the other docks. Inwards they are, as before stated, the same as at the other docks, when the goods are brought up to the city warehouses; but if kept down at the docks, or while they are there, the charges and rent are considerably lower.

500 DOCKS ON THE THAMES (ST. KATHERINE'S).

Tonnage Rates, &c., on Shipping.

Vessels Inwards.		s.	d.
For discharging cargoes, and for the use of the dock for twenty-eight days from the date of final discharge, with liberty to load for any port, per register ton	- 1	6	
N.B.—Ship coeage, when incurred, will be charged; and vessels discharging the whole, or greater part of their cargoes into lighters, will be subject to such terms as shall be agreed upon between the shipowners and the Dock Company.			
Rent, after the expiration of twenty-eight days from the time of final discharge, per register ton per week	0	1	
Vessels of 600 tons and upwards (having landed the greater part of their import cargoes in the East India Dock) when lying up, per register ton per week	- 0	½	

Vessels Outwards.		s.	d.
Entering to load, that have not discharged their import cargoes in the docks, for any period not exceeding twenty-eight days from the date of entrance, per register ton	- 0	6	
Rent, after the expiration of twenty-eight days, per register ton per week	- 0	1	

Vessels Lying up.		s.	d.
Light vessels (other than steam vessels) entering the dock to lie up for any period not exceeding twenty-eight days, per register ton	- 0	6	
Rent, after the expiration of twenty-eight days, per register ton per week	- 0	1	

Steam Vessels.		s.	d.
Rent, from date of entrance, per register ton per week	- 0	1	
The charge for getting out and landing, lifting, or shipping boilers and heavy machinery (including the use of gear) is, per ton	- 5	0	
Use of wharf for ditto, per ton per week	- 0	6	

Coasters and Craft.		s.	d.
Other than lighters, with cargo for outward bound ships, with liberty to remain for one week, per register ton	- 0	6	
Other than lighters loading from the Import Warehouses, with the like privilege, on the gross weight they take on board, per ton	- 0	6	
In either case, rent, after the expiration of one week, per register ton	- 0	1	

Water.		s.	d.
Supplied from the reservoir, per tun	- 1	0	
Filtered water, do.	- 2	0	

Charges for Masting or Dismasting at the Mast-Building.

	Main Mast.			Fore Mast.			Mizen Mast.			Bowsprit.		
Ships of	L.	s.	d.	L.	s.	d.	L.	s.	d.	L.	s.	d.
1,000 to 1,500 tons	9	0	0	8	2	0	3	12	0	4	10	0
800—1,000 —	6	15	0	6	6	0	3	0	0	3	12	0
650—800 —	4	0	0	3	12	0	2	0	0	2	0	0
500—650 —	3	4	0	2	16	0	1	12	0	1	12	0
300—500 —	2	12	6	2	5	0	1	6	3	1	6	3
under 300 —	1	17	6	1	13	9	1	2	6	1	2	6

For putting on or taking off Tops.

For Ships of	Main.		Fore.		Mizen.	
	L.	s.	d.	L.	s.	d.
1,000 to 1,500 tons	0	15	0	0	15	0
800—1,000 —	0	10	0	0	10	0
500—800 —	0	7	6	0	7	6
under 500 —	in proportion.					

The prices of the above Tables are for each operation, which includes the use of masting-fall and slings.

N.B.—Owners of ships may purchase not less than half a fall, at 25 per cent. under the ready money cost price.

Rates on Goods in up-down Warehouses.

Tea, in packages of	Landing and Housing.		Management.		Rent per Week.
	s.	d.	s.	d.	
200 lb. gross, and upwards	2	0	7	6	0 1½
130 and under 200 —	1	8	5	6	0 1
80 — 130 —	1	2	3	8	0 0½
60 — 80 —	1	0	3	0	0 0¼
40 — 60 —	1	0	2	4	0 0¼
30 — 40 —	0	10	2	0	0 0¼
20 — 30 —	0	8	1	3	0 0¼
under 20 —	0	4	1	0	0 0¼
Silk, Bengal, per bale, 150 lbs. and upwards	2	8	8	6	0 1½
104 to 150 —	2	0	7	6	0 1½
under 104 —	1	6	6	6	0 1½
China, per bale, 104 lbs. and upwards	2	0	7	6	0 1½
under 104 —	1	6	6	6	0 1½

4. *St. Katharine's Docks.*—The Company for the construction of these docks was incorporated by the act 6 Geo. 4. c. 105. (local), and they were partially opened on the 25th of October, 1828. They are situated immediately below the Tower, and are consequently the most contiguous of any to the city, the Custom-house, and other places where business is transacted. The capital raised by shares amounts to 1,352,800*l.*; but an additional sum of 800,000*l.* has been borrowed, on the security of the rates, for the completion of the works, and the purchase of a freehold property possessing river frontage from the Tower to the corner of Lower East Smithfield, of the value of upwards of 100,000*l.*, but not required for the immediate purpose of the act. A portion of this property has been appropriated as a steam packet wharf, where passengers embark and land without the aid or risk of boat conveyance. The purchase of the numerous houses that stood upon the ground occupied by the docks proved, as in the case of the London Docks, a heavy item of expense. The space included within the outer wall is about 24 acres, nearly 11 of which are water. There are 2 docks, communicating by a basin. The lock leading from the river is 180 feet long, and 45 broad: it is so constructed, that ships of upwards of 600 tons burden may pass in and out 3 hours before high water, so that outward-bound ships have the opportunity of reaching Blackwall before the tide begins to recede. Ships of upwards of 800 tons register are docked and undocked without difficulty, and the depth of water at the entrance exceeds that of any other wet dock in the port of London. Vessels are also docked and undocked by night as well as by day,—an advantage peculiar to this establishment. A clear channel of not less than 300 feet in width is at all times to be kept in the pool; and vessels drawing 18 feet water may lie afloat at low water at the principal buoy off the dock entrance. The warehouses and vaults are upon a very large scale; far more so than one might be disposed to infer from the extent of water. The warehouses are exceedingly well contrived and commodious; and, owing to their being built partly on pillars (within which what is called the quay work of the other docks is transacted), close to the water's edge, goods are hoisted direct from the hold of the vessel, without its being necessary, as in the West India and London Docks, to land them on quays; so that there is in this way a great saving both of room, time, and labour. The whole establishment is exceedingly complete, and reflects the greatest credit on the public spirit, enterprise, and skill, of those by whom it was projected and executed.

The regulations to be observed by vessels using the St. Katharine's Docks are similar to those enforced in the West India Docks, to which, as in the case of the London Docks, we beg to refer.

Table of Tonnage Rates chargeable on Vessels entering the St. Katharine Docks and also of the Rates for discharging Cargoes landed by the Company, subject to such Revision, from Time to Time, as shall be found expedient.

Vessels Inwards.		
On Vessels laden, arriving from	Per Ton Register.	Privilege.
<i>s. d.</i>		
First Class.—Any port of the United Kingdom, Isle of Man, Jersey, Guernsey, Alderney, Sark, or other European ports outside the Baltic, between the North Cape and Ushant	0 6	Vessels whose cargoes are discharged by the Dock Company. Use of the Docks to vessels arriving from Hambro', or from any port in the Mediterranean, for 6 weeks from the date of entrance; if arriving from any other port, 4 weeks from the date of final discharge, with liberty to load outwards for any port or place, and to quit the docks for repairs, and re-enter; the period of absence from dock for such purposes not to affect the privilege.
Second Class.—Any other port	0 9	Vessels whose cargoes are discharged by their crews. The like privilege, but to commence from the date of entrance.
Rent, in each case, after the expiration of the privilege, per week	<i>s. d.</i> 0 1	Per Ton Register.
For partial remissions and exemptions on vessels partly laden, or arriving from Spain or Portugal, wool or cork laden, or vessels with corn, see annexed Table.		
Rates for discharging Cargoes by the Company.		
Cargoes, consisting, in the whole or in part, of sugar in hogsheads or tierces, including ship coopeage	1 9	
Cargoes, consisting of sugar in chests of 5 cwt. and upwards, including ship coopeage	1 3	
Cargoes, consisting of sugar in bags, mats, or chests under 5 cwt., or other goods (not being hemp, tallow, ashes, wood goods, corn, pitch, tar, hay, or straw), contained in casks, bales, serons, chests, cases, bags, baskets, or similar packages; also spelter, or metal in pigs, bars, rods, plates, &c.	0 9	
Cargoes, consisting of hemp only, or merchandise in bulk, wholly or in part	1 0	
tallow only	0 6	
Mixed cargoes of { hemp - - - 1 3 tallow - - - 0 6 ashes - - - 0 6 }	Per ton of goods, charge in no case to exceed the register tonnage of the vessel.	
Blue gum wood, or large timber, additional for every load delivered beyond a ship's register tonnage.	0 6	
No charge upon excess landed beyond a ship's register tonnage.		
Oil, additional for every tun delivered into craft	0 6	
Vessels Outwards, entering the Docks without Cargoes.		
	Per Ton Register.	Privilege.
Loading for any port enumerated in the Import Table in first class	0 6	Use of dock to load 4 weeks from date of entrance - -
Do. do. 2d do.	0 9	
Vessels loading in part, on quantity taken on board according to their port of destination, as above classified	as above	Use of dock to load 1 week from entrance - -
		Rent after expiration of the privilege, 1d. per ton register per week.

TABLE of special Regulations, Remissions, and Exemptions, and Miscellaneous Charges applicable to Vessels inwards, not being fully laden, or laden with the Articles enumerated, or entering the Docks light, &c.

No tonnage rate will be charged on vessels wholly corn laden, whose cargoes shall be landed in the docks; but a charge will be in such case be made for docking and undocking, as under:

Vessels of 100 tons and upwards	L. s. d.
- - - - -	1 1 0
Vessels under 100 tons	0 10 6

with liberty to remain in dock without further charge for 24 hours after final landing. Rent, after expiration of that period, 1d. per ton register per week. Should the vessel load outwards, the usual tonnage rates, according to the port of destination, will be charged, instead of the rate for docking and undocking. The Dock Company reserve the power of refusing the admission of ships laden entirely with corn.

Other vessels, not being fully laden at the time of entering the docks, will be charged tonnage rate only, on the proportion of cargo brought in; the amount of rate to be determined by the port from whence the vessel has arrived; and if discharged by the Company, rates for unloading in addition, according to the description of the cargo and quantity so discharged. Rent, after 1 week, 1d. per ton register per week.

Vessels laden with cork or wool from Spain or Portugal will be charged only 6d. per ton register. Rent, after 3 weeks from date of entrance, 1d. per ton register per week.

Light vessels entering the dock to lie up, will be charged, for any period not exceeding 4 weeks, per ton register - - - - - 0 0 6

Rent per week, after the expiration of the 4 weeks, on the register tonnage, per ton - - - - - 0 0 1

Vessels two thirds laden with corn will be charged tonnage rate only on the proportion which the other part of the cargo bears to the register tonnage.

Vessels chiefly laden with wood goods, pitch, tar, hay, straw, or intending to discharge the whole of their cargoes into lighters, will only be permitted to enter or depart the docks, subject to such terms as shall be first mutually agreed upon between the owners and the Dock Company.

Miscellaneous Charges.

For labourers hired of the Company, to work on board, and who shall be under the directions and responsibility of captains or owners of vessels, both or either (which rule applies to all over-board deliveries), a charge will be made for each man per day, of - - - 3 6

Thames water supplied to vessels by the Company, per tun - - - - - 1 0

For an abstract of a ship's cargo inwards, and weights thereof, for the purpose of making up freight accounts, the following charge will be made:—

If the goods have 10 marks, or under	s. d.
11 marks to 20 marks	3 6
21 marks and upwards	0 2 each mark or parcel.

N. B.—The dock-dues, rent, &c. of most articles landed, warehoused, or shipped at the different docks, being, in general, nearly identical, the reader is referred for an account of the same to the Table under the head *London Docks*.

5. *Commercial Docks.*—Exclusive of the previously mentioned docks, which are all on the north side of the river, there are on the south side the *Commercial Docks*, opposite to the west end of the West India Docks. These docks are of large extent; the space included within the outer wall being about 49 acres, of which nearly 38 acres are water. They are principally intended for the reception of vessels with timber, corn, and other bulky commodities. They have but little accommodation for warehousing; and their establishments are not constructed so as to entitle them to bond all goods. The Surrey Canal Company also admit vessels to be docked in the basin of their canal.

6. *London Port Dues; Charges on Account of Lights, Pilotage, &c. in the Thames; Shipping, &c. of London.*

It is highly desirable that expert pilots, brilliant lights, and every other means that it is possible to devise, should be afforded to render navigation safe and expeditious. But to secure these advantages, it is indispensable that the charges on their account should be moderate. If they be otherwise, navigators are not unfrequently tempted to resort to what

are less expensive, though less secure, channels. This principle has not, however obvious, been always kept sufficiently in view either in this or in other countries. During the latter years of the war, and down to 1825, the charges on account of docks, lights, pilotage, &c. on ships in the Thames, and most other British ports, were exceedingly heavy; and would, no doubt, had they been maintained, have materially injured our commerce. Instead, also, of encouraging the resort of foreign ships to our ports, a contrary policy was adopted; the charges laid on them being usually about double those laid on British ships. This regulation was intended to promote the employment of the latter; but, as it led to reprisals in other countries, its real influence is believed to have been quite different; while by driving away foreigners, it injured the trade of the country, and prevented our ports from becoming, what they are so well fitted to be, the emporiums of the world. We are glad, however, to have to state that the circumstances now alluded to have been materially changed within the last dozen years. In 1825, the various dock monopolies expired; and a very great reduction has been made in the charges on account of the docks, which, as already seen, are now very moderate indeed.

Exclusive of the dock duties, certain port or *tonnage duties* were imposed on ships frequenting the port of London, by the acts 39 Geo. 3. c. 69., 43 Geo. 3. c. 124., &c., partly to pay the harbour masters, provide mooring chains, &c., and partly to create a fund for the improvement of the port, and in particular for defraying the cost of making a navigable canal across the Isle of Dogs. But this canal having been sold (*ante*, p. 476.) for 120,000*l.* to the West India Dock Company, under the 10 Geo. 4. c. 130., and the sums advanced by the public for the improvement of the port having been repaid, it was judiciously resolved to reduce the port duties to the lowest rates capable of defraying the necessary expenses. This was effected by the 4 & 5 Will. 4. c. 32., which imposes the following tonnage duties on vessels in the port: —

Per Ton.
d.

- 1st Class. — For every ship or other vessel trading coastwise between the port of London and any port or place in Great Britain, Ireland, the Orkneys, Shetland, or the Western Islands of Scotland, there shall be paid for every voyage in and out of the said port. — ½
- 2d Class. — For every ship, &c. entering inwards or clearing outwards from or to Denmark, Norway, or Lapland (on this side of the North Cape), or from Holstein, Hamburg, Bremen, or any other part of Germany bordering on or near the Germanic Ocean, or from or to Holland or any other of the United Provinces, or Brabant, Antwerp, Flanders, or any other part of the Netherlands, or from or to France (within Ushant), Guernsey, Jersey, Alderney, Sark, or the Isle of Man, there shall be paid for every, &c., as above. — ½
- 3d Class. — For every ship, &c. entering inwards or clearing outwards from or to Lapland (beyond the North Cape), Finland, Russia (without or within the Baltic Sea), Livonia, Courland, Poland, Prussia, Sweden, or any other country or place within the Baltic Sea, there shall be paid for every, &c., as above. — ½
- 4th Class. — For every ship, &c. entering inwards or clearing outwards from or to France (between Ushant and Spain), Portugal, Spain (without the Mediterranean), or any of the Azores, Madeira, or Canary Islands, or any of the United States of America, or of the British colonies or provinces in North America or Florida, there shall be paid for every, &c., as above. — ¾
- 5th Class. — For every ship, &c. entering inwards or clearing outwards from or to Greenland, Gibraltar, France, or Spain (within the Mediterranean), or any country, island, port, or place within or bordering on or near the Mediterranean or Adriatic Sea, or from the West Indies, Louisiana, Mexico, South America, Africa, East India, China, or any other country, island, port, or place within or bordering on or near the Pacific Ocean, or from any other country, island, port, or place whatsoever to the southward of 25 degrees of north latitude, there shall be paid, &c., as above. — ¾

Exemptions. — Ships of war, and ships the property of his Majesty or any of the royal family. — Any vessel coming to or going coastwise from the port of London, or to any part of Great Britain, unless such vessel shall exceed 45 tons. — Any vessel bringing corn coastwise, the principal part of whose cargo shall consist of corn. — Any fishing smacks, lobster and oyster boats, or vessels for passengers. — Any vessel or craft navigating the Thames above and below London Bridge, as far as Gravesend only. — Any vessel entering inwards or outwards in ballast.

N. B. — The port or tonnage duties paid by ships in the port of London, as stated in the accounts on the opposite page, were those payable previously to the act 4 & 5 Will. 4. c. 32., which only took effect on the 25th of July, 1834; and were, at an average, from 4 to 6 times as high as at present.

Owing to the distance of London from the sea, and the rather intricate navigation at the mouth of the river, the charges on account of lights and pilotage must necessarily be pretty heavy. They have, however, been very materially reduced of late years. The charges on account of the lights under the management of the Trinity House have been diminished, in almost every instance, at least one third; and in many instances as much as a half, and sometimes even more, since 1823. — (See LIGHT-HOUSES.) The illiberal and impolitic practice of imposing discriminating light and pilotage dues on foreign vessels is still kept up; but owing to the general establishment of reciprocity treaties with foreign powers, the grievance thence arising has become rather nominal than real, and at present affects very few of the foreign vessels coming to our ports.

The act 6 Geo. 4. c. 125. made a reduction of 8 per cent. in the charges authorised to be demanded by the pilots licensed by the Trinity House for the port of London; and foreign vessels, privileged as British vessels, have been relieved from the additional or surplus rate of 25 per cent. payable to the Trinity pilots, as well as to those licensed by the Lord Warden of the Cinque Ports. — (See PILOTAGE.)

The oppressive and troublesome charges in the port of London, imposed on alien goods under the names of package, scavage, &c. — (see PACKAGE) — were put an end to during last session (1833). At present, therefore, we believe we are warranted in affirming that, considering its distance from the sea, the public charges on shipping in the port of London are quite as reasonable as in any other port of the empire, or of the world.

But we are inclined to think that further reductions may still be effected, particularly in the article pilotage.

The following accounts show the nature and amount of the various charges that are at present incurred by vessels in the port of London:—

Pro forma Account of Charges on a Ship of about 480 Tons, entering and departing the Port of London, laden both Ways, supposing every thing to be conducted with strict Economy, and excluding any Charge on account of extraordinary Despatch or superior Accommodation.

	£	s.	d.
Reporting the ship and appointment	-	1	0
Pilotage from the Downs	-	14	0
Boarding the pilot at sea	-	2	0
Waterman, boat, and kedge, from Gravesend	-	1	11
London port dues inwards, 5d. per ton	-	10	0
Do. do. outwards, do.	-	10	0
N. B.—This duty is of a temporary character, and will cease in about 5 years.			
Trinity dues and lights inwards	-	11	0
Dock dues in and out, 9d. per ton	-	12*	0
Trinity dues and lights outwards	-	8	18
Dungeness light in and out	-	2	5
Clearing outwards, and victualling bill	-	2	12
Steam-boat to Blackwall, optional	-	10	0
Pilotage to the Downs	-	12	8
Putting the pilot on shore, unless landed in the ship's boat	-	0	10
	£98	7	4

Charges on a British Vessel of 285 Tons, entering and departing the Port of London, laden both Ways

	£	s.	d.
Reporting, appointing, &c.	-	2	10
Tonnage duty inwards (with cargo)	-	5	18
Do. outwards (do.)	-	5	18
Putting pilot on board at Deal	-	2	10
Pilotage, Downs to London, draft 15 feet 6 inches	-	16	8
Do. outwards, draft about 14 feet	-	9	15
Boat and men up and down, 3 guineas each	-	6	6
Trinity lights, inwards	-	6	13
Do. outwards	-	5	6
Private do. in and out	-	9	10
Dungeness do.	-	1	9
Dock duty, 9d. per ton	-	10	13
Clearing outwards	-	2	7
	£85	6	6

Charges actually paid on the *President*, American Packet Ship of from 470 to 480 Tons, in the River Thames, in October, 1833.

	£	s.	d.
Reporting and appointing	-	2	10
Tonnage duty inwards, and entry	-	10	6
Do. outwards	-	10	10
Trinity lights and pilotage inwards	-	15	12
Do. do. outwards	-	28	10
Private and Foreland, in and out	-	5	18
Pilot from Dungeness	-	15	12
Boat and men up and down	-	6	0
Dock charges	-	21	2
Clearing and victualling bill	-	2	12
Printing bills and cards	-	3	13
Advertisements in bills of entry	-	0	10
	£122	18	0

In this case, the pilotage inwards and outwards, lights, &c. are charged from Cowes, so that a considerable portion of these items cannot be considered as an expense peculiar to the Thames. A part of the dock charges might also have been avoided, by employing the crew; the last two items are not properly port charges.

Amount of Shipping, &c. belonging to the Port of London.—According to the official accounts, there belonged to this port, in 1832, besides boats and other vessels not registered, 2,669 ships, of the burden of 565,174 tons, manned by 32,786 men and boys. In 1819, the gross customs duty collected in the port of London amounted to 7,749,463*l.*, the expenses of collection being 277,913*l.*, or at the rate of 3*l.* 11*s.* 8½*d.* per cent. In 1832, the gross duty had risen to 9,434,854*l.*, while the expenses of collection had sunk to 243,678*l.*, being at the rate of only 2*l.* 11*s.* 7½*d.* per cent. — (*Parl. Paper*, No. 414. Sess. 1833.) So vast an amount of shipping and commerce was never previously concentrated in any single port. London may be truly said to be *universi orbis terrarum emporium*. May her prosperity be as lasting as it is great!

* If discharged by the Dock Company, there would be an additional charge of 12*l.* on that account.

The following tabular statement will serve to illustrate the progress of the foreign trade and navigation of London : —

Number and Tonnage of Vessels entering the Port of London from Foreign Parts, distinguishing between British and Foreign Ships.

Years.	British.		Foreign		Years.	British		Foreign	
	<i>Ships.</i>	<i>Tons.</i>	<i>Ships.</i>	<i>Tons.</i>		<i>Ships.</i>	<i>Tons.</i>	<i>Ships.</i>	<i>Tons.</i>
1700	839	80,040	496	76,995	1820	3,354	655,239	835	122,619
1750	1,498	198,023	184	35,346	1821	3,000	585,994	571	89,073
1790	2,254	431,890	1,116	149,205	1822	3,230	603,167	597	106,099
1791	2,184	419,374	1,256	149,053	1823	3,031	611,451	865	161,705
1792	2,489	451,188	1,186	152,243	1824	3,132	607,106	1,643	264,098
1793	2,348	478,105	1,193	177,019	1825	3,989	785,565	1,743	302,122
War.					1826	3,495	675,026	1,586	215,254
1814				269,834	1827	4,012	769,162	1,534	221,008
1815				275,375	1828	4,084	767,212	1,303	195,929
1816				115,463	1829	4,108	784,070	1,300	215,605
1817				131,647	1830	3,910	744,229	1,268	207,500
1818				272,656	1831	4,140	780,988	1,557	269,159
1819				158,882	1832	3,263	639,840	884	154,142

N. B. — The temporary falling off in 1832 is to be ascribed to the prevalence of cholera, and the unfortunate misunderstanding with Holland.

Account of the Number and Tonnage of the Ships that have entered the Port of London, with Cargoes from Foreign Parts, distinguishing the Countries whence they came, during the Years 1833, 1834, and 1835. — (*Papers published by the Board of Trade, part v., p. 36.*)

Countries.	1833.				1834.				1835.			
	British.		Foreign.		British.		Foreign.		British.		Foreign.	
	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
Russia	358	76,157	47	17,150	399	87,205	71	24,978	312	67,193	54	18,657
Sweden	12	2,686	51	15,698	22	3,848	76	22,549	22	3,520	67	18,899
Norway	-	-	102	31,859	15	2,157	122	38,328	-	-	87	28,108
Denmark	10	1,370	70	6,509	22	2,699	207	18,349	19	2,469	136	13,697
Prussia	45	6,621	130	31,456	36	6,639	125	30,622	35	6,456	107	26,372
German States	243	43,085	48	5,173	217	44,253	122	12,292	190	44,362	81	7,265
Netherlands	509	41,501	277	25,705	466	67,291	240	21,541	465	72,794	236	21,125
France	188	21,475	197	12,480	225	24,153	178	12,147	245	24,220	125	9,656
Portugal, Azores, and Madeira	377	37,351	4	394	364	38,504	4	519	369	38,840	20	2,131
Spain and Canaries	180	35,598	44	4,585	239	27,302	27	3,272	210	23,371	22	2,617
Italian States	124	18,380	8	1,808	107	16,065	19	4,903	118	16,948	6	1,558
Ionian Islands	33	4,464	-	-	25	3,637	-	-	25	3,700	-	-
Turkey and Continental Greece	58	8,481	-	-	69	9,538	-	-	75	11,034	-	-
Morea and Greek Islands	9	1,550	-	-	14	2,026	-	-	12	1,752	-	-
Egypt	-	-	-	-	4	756	-	-	-	-	-	-
Tripoli, Barbary, and Morocco	152	29,812	-	-	28	3,438	-	-	21	2,347	-	-
Foreign Possessions in Asia	185	96,085	1	290	6	2,323	3	956	11	3,963	4	1,647
China	-	-	-	-	27	28,199	-	-	47	28,918	-	-
United States of America	18	5,126	44	18,463	24	7,116	51	20,053	14	4,030	63	28,098
Foreign West Indies	35	6,963	7	2,073	29	5,648	5	1,567	19	5,305	2	539
Foreign Continental Colonies in America	75	14,594	1	258	85	16,172	4	758	80	15,061	3	976
Totals	2,491	448,479	1,031	171,731	2,123	398,967	1,254	212,634	2,289	374,281	1,008	181,196

II. LIVERPOOL DOCKS, SHIPPING, ETC.

The first wet dock in the British empire was constructed at Liverpool, in pursuance of an act of parliament obtained in 1708. At this period Liverpool was but an inconsiderable town; and the accommodation she has derived from her docks is one of the circumstances that has done most to promote her extraordinary increase in commerce, population, and wealth. A second wet dock was opened about the middle of last century; and since that period many more have been constructed, some of them on a very magnificent scale, and furnished with all sorts of conveniences. When those now in progress are completed, the total area of water in the docks will exceed 90 acres.

The entrance to the port of Liverpool is a good deal incommoded with sand banks; through which, however, there are several channels which, when the proper precautions are observed, afford an easy and safe access to the port. Being anxious to contribute all the information in our power as to this great and growing emporium, we have annexed to this edition, a chart of the entrance to the Mersey, and of part of that river, with a map of the country from Liverpool to Manchester, exhibiting all the great lines of communication between these and the adjacent towns. The recently opened, or at least recently discovered, channel (now called the *SOUTH CHANNEL*), leading through the banks to Liverpool, is laid down in the chart. In compiling it, we have availed ourselves of Lieutenant Evans's large and valuable chart of the Mersey and contiguous coasts. In spring tides, the water rises in the Mersey about 30 feet, and in neap tides about 15: but the height depends much on the state of the winds, and other circumstances.

The following Table gives the annual amount of the Liverpool dock duties since 1757, the number of vessels entering the docks since that period, and the tonnage of the same since 1800. It exhibits an increase of commerce unequalled in any other port.



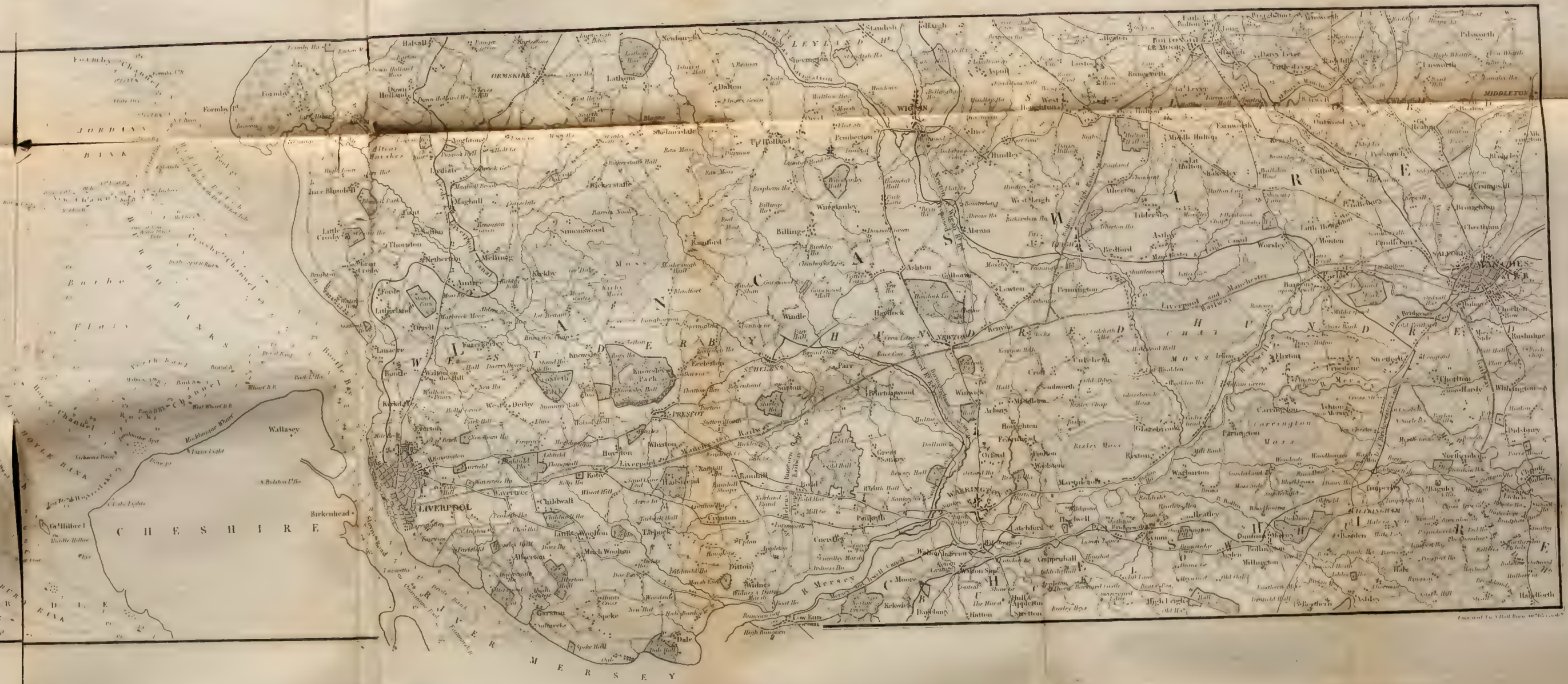
SOUTH WEST PART
LANCASHIRE,
with the Entrances to the
RIVERS MERSEY & DEE.

Natural Miles
0 1 2 3 4 5

WEST HOYLE BANK

FLINTSHIRE

Scale of Distances in Miles



Amount of Dock Duties at the Port of Liverpool, from the Year 1757, ending the 24th of June each Year.

Year.	No. of Vessels.	L.	s.	d.	Year.	No. of Vessels.	L.	s.	d.
1757	1,371	336	15	0	1779	2,374	4,957	17	10
1758	1,453	2,403	6	3	1780	2,261	3,528	7	9
1759	1,281	2,372	12	2	1781	2,512	3,915	4	1
1760	1,245	2,350	6	7	1782	2,196	4,219	4	3
1761	1,319	2,382	0	2	1783	2,816	4,840	8	3
1762	1,507	2,526	19	6	1784	3,098	6,597	11	1
1763	1,752	3,141	1	5	1785	3,429	8,411	5	3
1764	1,625	2,780	3	4	1786	3,228	7,508	0	1
1765	1,930	3,455	8	4	1787	3,567	9,199	18	8
1766	1,908	3,653	19	2	1788	3,677	9,206	13	10
1767	1,704	3,615	9	2	1789	3,619	8,901	10	10
1768	1,808	3,566	14	9	1790	4,223	10,037	6	2
1769	2,054	4,004	5	0	1791	4,045	11,045	6	6
1770	2,073	4,142	17	2	1792	4,483	15,243	17	8
1771	2,087	4,203	19	10	1793	4,129	12,480	5	5
1772	2,259	4,552	5	4	1794	4,265	10,678	7	0
1773	2,214	4,725	1	11	1795	3,948	9,368	16	4
1774	2,258	4,580	5	5	1796	4,738	12,377	7	7
1775	2,291	5,384	4	9	1797	4,528	13,319	12	8
1776	2,216	5,064	10	10	1798	4,478	12,057	18	3
1777	2,361	4,610	4	9	1799	4,518	14,049	15	1
1778	2,292	4,649	7	7					

Year.	No. of Vessels.	Tonnage.	L.	s.	d.	Year.	No. of Vessels.	Tonnage.	L.	s.	d.
1800	4,746	450,060	25,379	13	6	1806	4,676	507,825	44,560	7	5
1801	5,060	459,719	28,265	8	2	1807	5,791	662,509	62,831	5	10
1802	4,781	510,691	28,192	9	10	1808	5,225	516,836	40,638	10	4
1803	4,791	494,521	28,027	13	7	1809	6,023	594,601	47,580	19	3
1804	4,291	448,761	26,157	0	11	1810	6,729	734,391	65,782	1	0
1805	4,618	465,482	33,364	13	1	1811	5,616	611,190	54,752	18	5

Year.	No. of Vessels.	Tonnage.	L.	s.	d.	Year.	No. of Vessels.	Tonnage.	L.	s.	d.
1812	4,999	446,788	-	-	-	-	-	-	20,260	3	5
1813	5,341	547,426	-	-	-	-	-	-	24,143	4	6
1814	5,706	548,957	-	-	-	-	-	-	24,134	18	8
1815	6,440	709,849	-	-	-	-	-	-	26,042	14	6
1816	6,888	774,243	-	-	-	-	-	-	28,630	11	5
1817	6,079	653,425	-	-	-	-	-	-	31,110	11	1
1818	6,779	754,690	-	-	-	-	-	-	36,310	1	9
1819	7,849	867,318	-	-	-	-	-	-	40,605	6	11
1820	7,276	805,033	-	-	-	-	-	-	43,765	6	3
1821	7,810	839,848	-	-	-	-	-	-	40,881	4	6
1822	8,136	892,902	-	-	-	-	-	-	35,186	8	0
1823	8,916	1,010,819	-	-	-	-	-	-	40,703	8	4
1824	10,001	1,180,914	-	-	-	-	-	-	43,842	16	8
1825	10,837	1,223,820	-	-	-	-	-	-	54,695	11	9
1826	9,601	1,228,318	-	-	-	-	-	-	50,042	7	8
1827	9,592	1,225,313	-	-	-	-	-	-	60,084	14	0
1828	10,703	1,311,111	-	-	-	-	-	-	44,717	17	10
1829	11,383	1,387,957	-	-	-	-	-	-	49,694	14	0
1830	14,214	1,411,964	-	-	-	-	-	-	45,151	6	2
1831	12,537	1,592,436	-	-	-	-	-	-	51,425	2	11
1832	12,928	1,540,057	-	-	-	-	-	-	47,229	10	4
1833	12,964	1,590,461	-	-	-	-	-	-	55,174	7	0
1834	13,444	1,692,870	-	-	-	-	-	-	52,837	5	5
1835	13,941	1,768,426	-	-	-	-	-	-	62,945	16	1
1836	-	-	-	-	-	-	-	-	60,878	9	7
1837	15,038	1,958,984	-	-	-	-	-	-	70,033	1	11
1838	14,820	2,026,206	-	-	-	-	-	-	59,446	7	8
			-	-	-	-	-	-	69,245	12	0
			-	-	-	-	-	-	60,411	9	11
			-	-	-	-	-	-	70,589	9	1
			-	-	-	-	-	-	61,601	0	6
			-	-	-	-	-	-	72,871	13	9
			-	-	-	-	-	-	62,969	7	10
			-	-	-	-	-	-	78,400	7	9
			-	-	-	-	-	-	66,128	18	10
			-	-	-	-	-	-	81,198	6	1
			-	-	-	-	-	-	68,322	9	11
			-	-	-	-	-	-	83,007	7	11
			-	-	-	-	-	-	81,039	11	11
			-	-	-	-	-	-	102,415	12	4
			-	-	-	-	-	-	74,530	4	11
			-	-	-	-	-	-	95,517	2	0
			-	-	-	-	-	-	79,558	3	11
			-	-	-	-	-	-	103,422	12	5
			-	-	-	-	-	-	84,061	15	11
			-	-	-	-	-	-	107,668	1	9
			-	-	-	-	-	-	87,644	14	5
			-	-	-	-	-	-	110,993	4	4
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	84,596	11	1
			-	-	-	-	-	-	89,256	19	0
			-	-	-	-	-	-	76,324	11	1
			-	-	-	-	-	-	69,965	12	10

A Statement of Dock and Light Duties received from the 25th September, 1836 (from which date the Dock Duties were reduced), to the 24th June, 1837; and from the 25th Sept. 1837, to the 24th June, 1838.

Year.	Duties on Tonnage.	Duties on Goods.	Lighthouse Duties.	Floating Light Duties.	Total.
	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.
1837	55,805 11 0	52,768 12 4	3,995 2 6	1,852 0 8	114,401 6 6
1838	57,125 6 8	54,329 1 2	4,227 18 1	1,875 0 10	117,555 6 9
Increase	1,319 15 8	1,560 8 10	232 15 7	41 0 2	3,154 0 3

Dock Dues. — The following dues are payable, by order of the 6th of September, 1836, upon all vessels entering inwards, or clearing outwards, at the port of Liverpool, for dock rates and harbour lights: —

From between the Mull of Galloway and St. David's Head, Isles of Man and Anglesea, the ton 0 2 3
 From between the Mull of Galloway and Duncansby Head, Orkney Isles, and islands on the western coast of Scotland;
 between St. David's Head and the Land's End, the Scilly Islands, and the east coast of Ireland, from Cape Clear to
 Mullin Head, the ton 0 5 1

From the east and southern coast of Great Britain, between Duncan's Bay Head and the Land's End, the islands of Shetland, the west coast of Ireland, from Cape Clear to Malling Head, including the islands on that coast, the ton	s. d. 0 5
From Europe, north of Cape Finisterre, and westward of the North Cape, and without the Cattegat and Baltic Sea, the islands of Guernsey, Jersey, Alderney, Sark, the Faro Isles, and Iceland, the ton	0 9
From within the Cattegat and Baltic, the whole of Sweden, the White Sea, eastward of the North Cape, Europe, south of Cape Finisterre, without the Mediterranean, Newfoundland, Greenland, Davis's Straits, Canaries, Western Islands, Madeira, and Azores, the ton	1 0
From the east coast of North America, the West Indies, east coast of South America, north of Rio Plata, the west coast of Africa, and islands north of the Cape of Good Hope, all parts within the Mediterranean, including the Adriatic, the Black Sea, and Archipelago, the islands of St. Helena, Ascension, and Cape de Verd Islands, the ton	1 6
From South America, south of Rio Plata, the Pacific Ocean, Africa and Asia, eastward of the Cape of Good Hope, the ton	2 3
Note. — Vessels remaining longer than six months in dock, to pay in addition to the above rates, per month	0 2

All vessels arriving at or clearing from the said port, are to pay the said rates from or for the most distant port or place from or for which they shall trade; but vessels arriving from any parts in ballast do not pay dockage on entering inwards; and should such vessels proceed to sea again in ballast, then only one half of the dock rates are due, with the whole of the lights; but taking a cargo outwards subjects such vessels to full dock dues.

N. B. — New vessels built in Liverpool are subject only to half the above rates on the first outward clearance.

Floating Light, at the Entrance of the River Mersey. — Towards this light, the following rates are payable: —

All vessels sailing to or from Liverpool, to any port or place between Duncan's Bay Head and the Land's End, on the west side of Great Britain, and between Malling Head and Cape Clear on the east side of Ireland, $\frac{1}{2}$ d. per ton.

All vessels sailing to or from Liverpool, to any port or place between Duncan's Bay Head and the Land's End, on the east and southern coast of Great Britain, and between Malling Head and Cape Clear on the west coast of Ireland, $\frac{1}{2}$ d. per ton.

All vessels sailing to or from Liverpool, to any port or place not being within the United Kingdom of Great Britain and Ireland, or the adjacent islands to the northward of the Cape of Good Hope, and the northward of Cape Horn, $\frac{1}{2}$ d. per ton.

All vessels sailing to and from Liverpool, to any port or place to the eastward of the Cape of Good Hope, and the westward of Cape Horn, 1d. per ton.

In the day time, from sunrise to sunset, a blue flag, with the letters N.W. in white, will be hoisted at the main-mast head, and in thick and foggy weather, either by night or day, a bell will be kept constantly ringing, to prevent vessels from running foul of the light-vessel.

Dock Regulations. Extracts from Acts of Parliament. — Any owner, or master, or any person having the command, agency, or consignment of any vessel chargeable with dock duties, refusing to pay the same, is liable to have such vessel or goods seized.

Any person throwing any ballast or rubbish from out of any vessel upon any of the quays, &c., shall immediately cart or carry away the same: penalty 40s.

Every ship shall, before she comes within any of the piers, take down all her sails: penalty 5l.

Any person having the charge of any vessel in any of the docks, refusing to remove the same, after 24 hours' notice in writing, shall forfeit 20l., and pay the expenses of removal by the water bailiff.

Any person having the command of any vessel moored in the river, refusing to remove the same, when ordered by the water bailiff, shall forfeit 20l.

The master, or other person having the command of any vessel from which any cannon or gun shall be fired whilst in the port, shall forfeit 10l.

Any person making payment of dock duties, who refuses to answer such questions as shall be put to him by the collector, or give a false or untrue answer, shall forfeit 10l.

Any master, &c. evading payment of the duties, shall forfeit and pay double the duties evaded; and by 53 Geo. 3. a sum of 20l. in addition thereto.

Whenever it shall be necessary, for the purpose of cleaning or repairing the docks, to remove the vessels lying therein, the master, mate, or other person taking the command of such vessel, shall, within 3 days after notice given, remove such ship from such dock, on pain of forfeiting 10l.

Any master, &c. refusing to moor and remove the same in docks, according to the direction of the dock master, will forfeit 5l., together with the costs of removal by the dock master.

Any master, &c. acting contrary to the direction of the dock master, will forfeit 20l.

Any master, &c. entering and giving false information of the draught of water of any ship to any of the dock masters, will forfeit 20l.

Any master, &c. bringing the same into the entrance basins, when a signal is hoisted on the pier, at the entrance of such basin, signifying that such dock is full of vessels, will forfeit 20l.

Any master, &c. bringing his vessel into any of the docks, contrary to the directions of the dock master, will forfeit 20l.

Every master, or other person, damaging any of the dock gates, bridges, piers, quays, &c. is liable to have the ship seized, and sold to compensate for damage done.

Any person opening or shutting any of the dock gates, sluices, or clews, is liable to forfeit 100l.; or opening or shutting any drawbridge, 20l.

Any owner, &c. leaving gunpowder, pitch, tar, &c., or combustible matter of any kind, on the quays of the docks, &c., or upon the deck of any vessel lying in any of the docks, for above 48 hours after passing the Custom-house officers, is liable to a penalty of 5s. an hour; on neglecting to watch such goods in the night time, to a penalty of 5l.

Any master, or other person, having the command of any ship, suffering any fire, candles, or lamp to be lighted and burning on board: penalty 10l.

Any owner, &c., landing, or causing to be landed and laid, any pumps, boats, anchors, cables, lime-stones, &c., or other things whatsoever, upon any of the dock quays, shall within 48 hours wholly remove the same from off such quay, or shall forfeit 5s. per hour above the 48.

Any person wilfully cutting, damaging, or destroying any cables, &c. by which any vessel in the river or in any of the docks shall be fastened: penalty, 50l.

Any person damaging or breaking any lamp, &c. set up near the docks: penalty for each lamp, 5l.

Any master, or other person, having the command of any vessel about which any offence shall have been committed, in relation to any of the docks, &c., is liable to the penalty imposed for such offence.

Any owner or master of any ship or vessel giving or offering a bribe to any officer employed in pursuance of the dock acts: penalty 20l.

Any owner, consignee, or master of any vessel arriving and departing in ballast without payment of dock duties, is liable to a sum equal to double the amount of dock duty which should have been paid, and the master liable to the penalty of 20l. in addition.

Every master, &c. wilfully throwing, casting, or putting any earth, stones, rubbish, &c. out of any ship, &c. into any part of the port: penalty 50*l*.

Any owner, &c. of any vessel laid up for sale, or which shall not be actually employed for two months, not removing the same within 24 hours' notice in writing from the harbour master, or left on board: penalty 5*l*., and costs of removal.

Any person discharging timber in any dock without having obtained the consent in writing of the chairman or deputy chairman of the dock committee, or of some justice of the peace: penalty 10*l*.

Any person having consent, not removing the same therefrom within 24 hours, liable to a fine of 5*s*. an hour.

Any person damaging any ship, &c. in any of the docks, &c., or in the river, and refusing to make compensation, liable to have his goods, or the tackle of the ship, &c. doing the damage, seized.

Any justice of the peace for the county of Chester or borough of Liverpool, upon complaint made to them, may summon persons to appear before him, and may fix the amount to be paid to boatmen, and persons finding and taking possession of anchors, &c. in any part of the port of Liverpool.

Any person throwing, casting, or emptying any ballast, ashes, &c. out of any ship, &c. into the river Mersey, the Rock or Horse Channel, or Forinby Channel, to the eastward of the Floating Light, or from any of the piers into the docks or basins, or into the river Mersey: penalty 10*l*.

That every vessel laden with a cargo consisting solely of limestones, paving-stones, flintstones, grave, and chalk, shall be charged tonnage rates, as if coming in ballast.

Every owner or master, &c. of any vessel arriving at or departing from the said port, shall produce to the collector, upon demand, at the time of making entry, all books, accounts, &c. in relation to such vessel, or which show the weights and quantities of the goods, &c. In case of dispute, such owner, &c. shall produce a statement in writing, to be verified by oath, and showing the actual weights and quantities of such goods, &c., or the accuracy of the said books, &c.

In case the master, &c. of any vessel from which rubbish, ballast, dirt, or other refuse of any kind shall be landed, shall permit or suffer the same to be so landed, or laid within 3 yards from the margin of any such dock or basin, or of the river Mersey, and shall not cause such rubbish, &c. to be wholly removed from off such quays, &c. within 24 hours after the same shall be so landed or laid: penalty 5*l*.

Any owner, &c. of any boat or vessel, permitting gunpowder, exceeding 10 pounds in weight, to be brought into any of the docks or basins, or any vessel or boat lying therein, without the previous consent in writing of a justice of the peace of the borough of Liverpool: penalty 100*l*.

That upon due proof, on oath, to the satisfaction of any justice of the peace of the borough of Liverpool, or county of Lancaster, that any dealer in marine stores, within the said borough, or Toxteth Park, shall have been guilty of receiving stolen goods, or purchasing or receiving, &c., every such person shall forfeit 20*l*. for the first offence, 30*l*. for the second offence; and after conviction for such second offence, shall not carry on business as such dealer in marine stores within 200 yards from the margin or side of any dock or basin (exclusive of 40 yards prohibited by a former act) on pain of forfeiting the sum of 10*l*. for every day he, she, or they shall carry on such trade or business.

In case any person or persons giving or accepting any bribe to or from any water bailiff, harbour master, &c. give information thereof, he or they shall be excused from the penalty of 20*l*. imposed by the 51 Geo. 3. for such offence, provided such information be given before any proceeding for punishing the said offence shall have commenced, or any information laid before any justice of the peace against such person in respect of the same.

Justices of the peace may, upon complaint made, summon parties and ascertain and award the amount of recompence, for any services rendered by boatmen, &c. to vessels in the said docks or basins, and, in case of non-payment, may levy the sum so awarded by distress.

By-laws. — 1. That the master, &c. who shall permit or suffer any pitch or tar, or any other combustible matter, to be boiled or heated for the use of such ship or vessel, either on board of such vessel, or within 5 yards of the same, shall forfeit 40*s*. for every offence.

2. That the master, &c. discharging or loading any cotton or other combustible goods on or from any of the quays, who shall permit or suffer any person or persons to smoke or burn tobacco, shall for each offence forfeit 20*s*.; and any other person or persons who shall burn or smoke tobacco, or any other thing, amongst cotton or any other combustible goods, lying, and being on the quays, shall for each offence forfeit the like penalty of 20*s*.

3. That if the master, &c. shall bring the same into any of the docks, basins, or entrances, with loaded cannon or guns, with gunpowder on board, or, when driven in by stress of weather, shall neglect immediately to discharge the same, or who shall take gunpowder on board, until clear of the docks and piers heads, shall forfeit 5*l*.

4. That the master, &c. of any vessel, or any other person or persons whomsoever, who shall permit or suffer any rope from such vessel to be made fast to any chain-post or quay-fender, or any rope, chain, or tackle of any description, to be made fast to any of the pillars of any iron or other shed on any of the quays, or to the roof or any other part of such shed, shall for every offence forfeit 40*s*.

5. That the master, &c. of any vessel lying within or up to any of the docks, basins, &c., who shall suffer any ballast, &c. to be taken on board such vessel, or thrown, discharged, or carried out of the same, without having a canvass nailed to the ship's side, or some other safeguard from falling into any such docks or basins, shall for every offence forfeit the sum of 40*s*.

6. That the master, &c. of any ship or vessel lying in any of the said docks or basins, or the entrances to the same, who shall suffer any repairs to be done to the outsides of such vessels, without having a canvass or some other safeguard secured from the side of such vessel, and placed or fixed so as to prevent any chips or pieces of wood from falling into the said docks or basins during the whole of such work or repairs, shall for every offence forfeit 40*s*.

7. That the master, &c. of any vessel lying or being within any of the docks, &c. who shall not cause all ballast, &c. discharged from or to be laden on board of any vessel, to be thrown at least 5 feet from the edge of the quay, or on the outsides of the cart or chain-posts of the said quay, and taken away immediately, shall for every offence forfeit 40*s*.

8. That the master, &c. or other person having the charge or command of every vessel lying within any of the docks or basins, shall have a ship-keeper on deck to attend the vessel every tide, at least 2 hours before the time of high water, and 1 hour after high water, under the penalty of 10*s*.

9. That the master, &c. of any vessel, when hauling into or out of the docks or basins, &c., shall (except when any such vessel be driven by stress of weather) have the yards a-peak, and the sprit-sail yard fore and aft, and the jib-boom run in, within 3 feet from the cap, if practicable; and, after any such vessel shall be brought into any dock or basin, shall have the anchors got in on the forecastle or deck, and shall have the steering-sail booms and irons taken off from the yards, and shall have the main or mizen booms, and the stern or quarter davits rigged in, within 24 hours, under the penalty of 40*s*.

10. That the master or other person having the command of any vessel, who shall, by negligence or otherwise, leave an anchor in the entrance to any of the docks, or upon the strand of the river, without a buoy, for a longer period than one tide, shall for every offence forfeit 5*l*.

11. That the owner, &c. of any vessel who shall refuse to strike the top-gallant masts and yards of every such vessel entering any of the repairing or graving docks, shall forfeit 5*l*.

12. That the owner or driver of any cart, &c., or any other person or persons who shall draw, or cause, or permit, or suffer to be drawn upon or over any of the dock bridges, any anchors, balks, &c. shall for every offence forfeit 40*s*.

Every day, 2 hours before high water, a bell will be rung for 1 minute at each dock, when every ship-keeper is to make his appearance on the deck of his vessel, or incur the penalty of 40s.

All merchants and other owners or agents of ships and vessels trading to the port of Liverpool, will be required to enter the names of such vessels, their draught of water, and the date of their arrival at the port of Liverpool, together with the name of the dock into which they are intended to be brought, in a book kept for that purpose, in the office of the harbour master in Trentham Street. And all vessels will thereafter be admitted into the said docks or basins in the order only in which they shall be so entered.

LIVERPOOL DOCK RATES.—The following is a Table of the dock duties that may be charged on goods imported, exported, or brought coastwise into the port of Liverpool; but the collector or receiver of dock duties is directed, by order of the dock committee of the 6th of September, 1836, to charge only *two thirds* of the under-mentioned duties; and all goods imported coastwise into Liverpool from places in the U.K. were, at the same time, exempted from all charge on account of dock duties.

➔ The Duties Outwards are for Foreign, British, or Irish Goods, except those marked thus (*) which are for British or Irish Goods only.

Articles.	Inwards.			Outwards.	Articles.	Inwards.			Outwards.
	For- eign.	Coast- wise.	s. d.			For- eign.	Coast- wise.	s. d.	
Acorns - - - ton (40 bus.)	2	0	0	8	Bullrushes - - load (63 bundles)	1	0	0	4
Alabaster - - - ton	1	0	0	6	Burr stones - - 100	1	0	0	6
Ale, beer, and porter - 100 gallons	0	5	0	6	Butter - - - cask or firkin	0	1	0	0
hogshead	0	6	0	6	½ firkin or keg	0	0	1	0
bottled, the punch, or cask	0	4	0	4	Cables or cordage	2	0	1	0
tierce	0	3	0	3	Cakes, linseed or rape	1	0	0	6
barrel	0	1	0	1	Calamine, calaminaris lapis	0	6	0	3
Alkanet root, amber, and aloes. - cwt.	0	1	0	1	Cambric	0	1	0	0
Almonds - - - ton	0	3	0	1	Camphor, canella alba - - cwt.	0	3	0	1
Alum, roche - - - ton	1	0	0	6	*Candles, and candlewick	0	2	0	1
Anchor palms - - - ton	1	0	0	6	Cane reeds - - 1,200	0	6	0	3
Anchovies, angelica, and annotto - cwt.	0	3	0	1	Cantharides, caoutchuc, and capers, cwt.	0	3	0	1
Aniseeds, antimony - - - ton	0	3	0	1	Carpets. See <i>Woolens</i> .	-	-	-	-
Apples - - - bushel	0	1	0	0	Carriages, cars, and carts	-	1	0	0
Aquaforis, and arsenic - - cwt.	0	3	0	1	for guns	-	0	6	0
Argol - - - ton	2	0	1	0	handcarts	-	0	3	0
Arrow root and powder - - cwt.	0	3	0	1	Cassia buds	0	6	0	3
Ashes - - - ton	1	6	0	9	fistula and lignea	0	3	0	1
pearl and pot	2	0	1	0	Cattle, asses and mules, bulls, cows, and	-	-	-	-
*Ashes - black, soda weed and wood - -	1	0	0	6	oxen	0	6	0	3
bleaching	2	0	0	8	calves	0	3	0	3
common Irish	2	0	1	0	horses	1	0	0	6
Bacon - - - ton	2	0	1	0	lamb, sheep, and swine	3	0	1	6
Bagging - - - piece	0	0	2	0	Caviare	3	0	1	6
Ballast of paving and other stones that	-	-	-	-	Cement	1	0	0	6
may be used for making or repairing	-	-	-	-	Chalk	0	4	0	2
roads	0	2	0	1	Charcoal	1	4	0	8
Bark, angustura, eleutheria, Jesuits',	-	-	-	-	*Cheese	1	0	0	6
cascarilla, or Winteranus - - cwt.	0	6	0	3	box or other package, not described	-	-	-	-
oak, cork tree, birch, and larch, ton	1	6	0	9	if loose, cwt.	-	-	-	-
quercitron	2	0	1	0	Cheese boards - - dozen	0	1	0	0
sassafras - - - cwt.	0	3	0	1	Chesnuts - - bushel	0	1	0	0
Basket rods - - - bundle	0	0	1	0	China. See <i>Earthenware</i> .	-	-	-	-
1,000	0	5	0	2	Chirt stones - - ton	0	8	0	4
Bass mats - - - 150	1	0	0	6	Chocolate and cocoa paste - cwt.	0	3	0	1
Best rope - - - ton	0	5	0	1	Cider - - - tun (252 gallons)	2	4	1	2
Beef or pork - - - hogshead	1	0	0	6	Cinnabar - - - cwt.	0	6	0	3
punchon	0	8	0	4	Cinnamon	1	0	0	6
tierce	0	4	0	2	Citron, preserved - - -	0	6	0	3
barrel	0	3	0	1	Clay, Cambria and pipe - - ton	0	6	0	3
½ barrel and smaller package	0	1	0	0	China, stone, and firebrick	0	8	0	4
Beer, spruce - - 32 gallons	0	5	0	2	*Clocks	-	-	-	-
Bees' wax, or bell metal - - cwt.	0	2	0	1	Cloves, cobalt, cochineal - cwt.	1	0	0	6
Bellows, smiths' - - - each	0	3	0	1	*Coals (Winchester meas.) chal.	0	4	0	2
Berries, bay, juniper, yellow - ton	2	0	1	0	Cocoa, coffee, cork - - ton	2	0	1	0
Blacking - - - hogshead	0	6	0	5	Cocoa nuts - - 100	0	3	0	1
punchon or cask	0	4	0	4	Colouring for porter, &c. - 100 gallons	0	8	0	4
tierce	0	3	0	1	*Combs - - - package	-	-	-	-
barrel	0	1	0	1	Copper, British or Irish - *box or tub	-	-	-	-
smaller package	0	1	0	0	*case	-	-	-	-
Bladders containing lard, &c. - each	-	-	-	-	*cask	-	-	-	-
Blocks, heel - - - gross	0	1	0	1	*tierce	-	-	-	-
last - - - 1,000	1	0	0	6	*barrel	-	-	-	-
ship - - - 100	1	6	0	9	*bag or keg - - ton	2	0	1	0
Blubber - - - ton	1	6	0	9	old	1	8	0	10
Blue - - - package	0	3	0	1	ore	0	6	0	3
Boats - - - each	1	0	0	6	dross and slag - - -	0	4	0	2
Bobbins - - - cask	0	6	0	6	Copperas - - - cwt.	0	6	0	6
Bone dust and bones of cattle, and bran, ton	1	0	0	6	Coral - - - ton	2	0	1	0
Books - - - package	0	4	0	2	Cork - - - ton	2	0	1	0
Borax or tincal - - cwt.	0	3	0	1	Corks - - - bag	0	4	0	2
*Bottles - - - crate	0	3	0	1	Corn.—Barley, bere, and big beans, 100	0	3	0	1
of green or common glass, not	0	3	0	1	dian, peas, or rye - - quarter	2	0	1	0
less than pints - - - gross	0	3	0	1	Meal, barley meal or oat meal, ton	2	0	1	0
Boulder stones - - - ton	0	8	0	4	Malt, also wheat - - quarter	0	2	0	1
Bowls of wood - - - dozen	0	0	0	0	Oats - - - cwt.	0	1	0	0
Bows for cattle - - - cwt.	0	2	0	1	Wheat flour - - bushel	0	1	0	0
Brass - - - ton	1	8	0	10	Cotton seed - - - cwt.	0	1	0	0
old - - - cwt.	0	2	0	1	twist, thread, and yarn - cwt.	0	4	0	2
Bread - - - bag or sack	1	0	0	6	waste, also cotton wool 100 lbs.	0	3	0	1
Bricks, bearers, and tiles. - 1,200	1	0	0	6	Cottons, manufactured - package	1	0	1	0
Bristles - - - cwt.	0	6	0	3	Cream of tartar, also currants - ton	2	0	1	0
Broom and brush handles - - bundle	0	0	0	0	Crystal - - - package	0	3	0	1
1,000	0	0	0	0	Culm - - - ton	0	4	0	2
Brooms - - - dozen	0	0	0	0	Curiosities, natural or artificial, package	0	6	0	3
load (48 bundles)	1	0	0	1	Drapery, linen or woollen - piece	-	-	-	-
Brown powder - - - ton	2	0	1	0	Earth, black, brown, red, or yellow, ton	2	0	1	0
Brush heads and stocks - - - bag	0	1	0	0	fulers' - - - ton	1	0	0	6
Brushes - - - bundle or box	0	6	0	3	Earthenware - - crate or other package	0	4	0	2
cask	0	4	0	4	Eggs - - - load	3	0	1	6
Buckets of wood - - - dozen	0	0	0	0	1,200	0	6	0	3
Bugle - - - ton	2	0	1	0	Emerald stones - - cwt.	0	1	0	0
Bullion - - - package	0	6	0	3					

Articles.	Inwards.			Outwards.	Articles.	Inwards.			Outwards.
	For-reign.	Coast-wise.	s. d.			For-reign.	Coast-wise.	s. d.	
Empty bags, baskets, crates, hampers, and sacks - - - - - score	0 2	0 1	0 1		Iron — continued.				
barrels - - - - - do	0 10	0 5	0 10		wire, or wrought - - - ton	2 0	1 0	0 8*	
½ barrels and smaller pack- ages - - - - - each	0 5	0 2½	0 5		Isinglass - - - - - *cask	0 3	0 1½	0 1	
boxes - - - - - each	0 0½	0 0½	0 0½		Juice, lemon, lime, and orange - tun	2 4	1 2	0 9	
crates - - - - - each	2 0	1 0	0 1		Junk - - - - - cwt.	1 0	0 6	0 4	
cases, chests, half-quarter crates, tierces, and trunks - - - cwt.	0 2	0 1	0 1		Ivory - - - - - cwt.	0 6	0 3	0 2	
Feathers - - - - - ostrich - - - - - 100 lbs.	0 1	0 0½	0 0½		Keel - - - - - ton	1 0	0 6	0 4	
Felt - - - - - package	0 6	0 3	0 2		Lace, gum, stick, seed, and shell - cwt.	1 0	0 1½	0 1	
Figs - - - - - ton	2 0	1 0	0 8		Lampblack, latton black, and lard, ton	2 0	1 0	0 3	
Filtering stones - - - - - each	0 1	0 0½	0 1		Laths - - - - - bundle	0 1	0 0½	0 0½	
Fish, dry salted - - - - - 1,200	0 3	0 1½	0 1		Lead, and lead ore - - - ton	1 0	0 6	0 8	
pickled and salted of all descrip- tions - - - - - barrel	0 2	0 1	0 1		black, red, white, and powder - -	2 0	1 0	0 8	
firkin, ½ barrel, or kit - - -	0 1	0 0	0 0½		Leather (tanned) - - - cwt.	0 3	0 1½	0 1	
pipe, puncheon, cask - - -	0 4	0 2	0 2		Leeches - - - - - package	0 5	0 6	0 3	
hogshead - - - - - tierce	0 6	0 3	0 3		Lemons - - - - - case or chest	0 3	0 1½	0 2	
British cured - - - - - *hogshead	0 3	0 1½	0 1		box or other package - - -	0 2	0 1	0 1	
*puncheon - - - - - tierce	-	-	0 4		Lime - - - - - hogshead	-	0 6	0 3	
*tierce - - - - - 1½	-	-	0 1½		*keg - - - - - do	-	0 0½	0 0½	
*barrel - - - - - 1	-	-	0 1		*puncheon or cask - - -	-	-	0 3	
¾ brl. and smaller package - -	0 6	0 3	0 3		Limes - - - - - package	0 3	0 1½	0 1	
Flagstones, also freestone - - - ton	2 6	1 0	0 8		Limestones - - - - - ton	0 2	0 1	0 1	
Flax, rough - - - - - ton	0 8	0 4	0 4		Linen cloth - - - - - package	0 1	0 0½	0 0½	
Flint, ground or dried - - - ton	0 4	0 2	0 2		piece - - - - - crate	0 1	0 0½	0 0½	
Floor-cloth (containing 1 roll), box, bag, or mat - - - - - load	1 0	0 6	1 0*		*rags - - - - - cwt.	0 4	0 2	0 3	
Furniture, household - - - - - *package	0 3	0 0	0 1½		thread yarn - - - - - cwt.	-	-	0 3	
box, bundle, mat, or *truss	-	-	0 2		*manufactured - - - package	-	-	0 3	
case, chest, or trunk - - -	-	-	0 5		Liquorice paste, also litharge - ton	2 0	1 0	0 8	
Galangal, galbanum, galls, gamboge, cwt.	0 3	0 1½	0 1		Maccaroni - - - - - cwt.	0 6	0 3	0 2	
Gentian root, granaella (cochineal refuse) - - - - - cwt.	0 2	0 1	0 1		Mace - - - - - ton	1 0	0 6	0 4	
Gigs - - - - - each	2 0	1 0	0 8		*Machines, bark mills, binnacles, brew- ing, coffee fanners, and cooking ap- paratus - - - - - each	0 6	0 6	0 6	
Ginger, Glauber salts, or glue - - ton	0 3	0 1½	0 1		copying - - - - - do	0 6	0 2	0 2	
preserved - - - - - cwt.	3 0	1 6	1 0		corn, also filtering - - -	-	0 6	0 6	
Ginseng - - - - - cwt.	0 1	0 0½	0 1		fire engines - - - - - do	-	0 9	0 9	
Glass - - - - - broken - - - - - package	0 0½	0 0½	0 1*		gins, linseed, cabbages, malt mills, mangles, packing presses, paper moulds, saw- ing, sedans, and shower baths - - - - - each	-	0 5	0 6	
flint - - - - - do	0 1	0 0½	0 1		soap cutters - - - - - do	-	0 3	0 3	
Grapes - - - - - ton	1 0	0 6	0 4		straw cutters, also tin - -	-	0 5	0 6	
Grease or greaves - - - - - barrel	-	-	0 1½		turning lathes - - - - - do	-	0 3	0 3	
*Groats - - - - - cask	-	-	0 4		turning drills - - - - - do	-	0 2	0 2	
jar or jug - - - - - tierce	0 1	0 0½	0 0½		all other packages of ma- chinery - - - - - do	-	0 6	0 6	
Grinding stones - - - - - each	3 0	1 6	1 0		Machinery (loose) - - - ton	2 0	1 0	0 8	
Gum. Ammoniac, anini, Arabic, ca- shew, copal, elemi, guaiacum, Senegal, and tragacanth - - - - - cwt.	1 0	0 6	0 6		Madder - - - - - roots	2 0	1 0	0 8	
Gunpowder - - - - - *barrel	-	-	0 1½		Manganese, also marble - -	1 0	0 6	0 4	
*½ barrel - - - - - do	-	-	0 1		Manure - - - - - do	0 2	0 1	0 1	
*¼ barrel and keg - - - - - package	1 0	0 6	0 0½		Marble, sculptured, loose pieces -	1 0	0 6	0 10	
Haberdashery - - - - - do	1 0	0 6	0 3		Marmalade - - - - - cwt.	1 0	0 6	0 4	
Hair, bull, cow, and ox, goats' and horse - - - - - cwt.	0 2	0 1	0 1		Mastich, and mother-of-pearl shell -	0 3	0 1½	0 1	
Hairpowder - - - - - package	0 3	0 1½	0 1		Matchets - - - - - package	-	-	0 3*	
Hammocks - - - - - dozen	0 2	0 1	0 1		Millboards - - - - - 120	-	-	0 6	
Hams - - - - - ton	2 0	1 0	0 8		each - - - - - do	1 0	0 6	0 4	
Handcoops - - - - - 100	1 0	0 0½	0 1		Mineral waters - - - - - package	0 6	0 3	0 2	
Hardens - - - - - piece	1 0	0 6	0 3		Molasses - - - - - ton	1 6	0 9	0 6*	
(loose) - - - - - do	-	-	0 3		Mum - - - - - cask or puncheon	2 4	1 2	0 9	
Hardware - - - - - bundle	0 2	0 1	0 1		Muriate of lime, potash, and soda -	1 0	0 6	0 4	
all other packages - - - - - keg	0 6	0 3	0 3		Musical instruments - - - package	1 0	0 6	0 4	
Harrows, also hats - - - - - each	0 6	0 3	0 3		*Muskets - - - - - case or chest	0 2	0 1	0 5	
Hay - - - - - ton	0 6	0 3	0 3		Mustard - - - - - cwt.	0 2	0 1	0 2*	
rakes - - - - - dozen	2 0	1 0	0 8		Natron, also nixon sal - - - ton	2 0	1 0	0 8	
Hemp, rough - - - - - ton	2 0	1 0	0 8		Nests of trunks - - - - - each	1 0	0 6	0 4	
Hides, dry - - - - - cwt.	0 3	0 1½	0 1		Nutmegs - - - - - cwt.	1 0	0 6	0 4	
wet - - - - - do	0 1½	0 0½	0 0½		Nuts - - - - - bushel	0 1	0 0½	0 1	
pieces of, or glue pieces - - - ton	2 0	1 0	0 8		Oakum - - - - - ton	1 0	0 6	0 4	
Honey - - - - - cwt.	0 2	0 1	0 1		Oatmeal shudes, or dust - - -	-	-	0 2	
Hoops, mast, and truss - - - 120	0 9	0 4½	0 0½*		Ochre, or oker - - - - - do	2 0	1 0	0 8	
wood - - - - - 1,200	1 6	0 9	0 6		Oil, castor - - - - - cwt.	0 3	0 1½	0 1	
Hoofs of cattle - - - - - ton	1 0	0 6	0 4		dubbing, linseed, also olive in flasks - - - - - chest	0 6	0 3	0 2	
Hops - - - - - cwt.	0 2	0 1	0 1		box or ½ chest - - - - - do	0 3	0 1½	0 1	
bag or pocket - - - - - 1,200	1 0	0 6	0 4		palm, seal, train, or whale - tun	1 6	0 9	0 6	
Horns and horn tips - - - - - hogshead	-	-	0 5		rape, also spermaceti - - -	2 4	1 2	0 9	
shavings, also slugs - - - ton	1 0	0 6	0 6		of vitriol - - - - - do	3 0	1 6	1 0	
Hurdles (containing 1 dozen) - mat	0 2	0 1	0 1		*Oils of all kinds boiled or manufactured since their importation - - -	-	-	0 6	
Jackscrews - - - - - pair	0 6	0 3	0 2		but or pipe - - - - - do	-	-	0 4	
*Jars and jugs containing barley, car- meal, groats, peas, or other articles of British or Irish growth, produce, or manufacture, not otherwise rated, each	0 3	-	0 0½		puncheon or chest - - -	-	-	0 5	
Iceland moss, or lichen Islandicus, cwt.	1 0	0 1½	0 1		hogshead - - - - - barrel	-	-	0 1½	
Indigo - - - - - do	1 0	0 6	0 4		bottle, jar, jug, or can - -	0 2	0 1	0 1	
Ipecacuanha root - - - - - do	0 3	0 1½	0 1		Onions - - - - - package	0 1	0 0½	0 1	
Iron, viz. bar, bolt, or rod - - - ton	1 0	0 6	0 8		loose - - - - - bushel	0 3	0 1½	0 1	
broken or old - - - - - do	1 0	0 4½	0 4		Opium, also orange peel - - cwt.	0 3	0 1½	0 1	
cast, or pig - - - - - do	0 6	0 3	0 8		Oranges - - - - - case or chest	0 2	0 1	0 1	
hoops and sheet - - - - - do	1 6	0 9	0 8		box or other package - - -	3 0	1 5	1 0	
*plate and sheet - - - - - box	-	-	0 0½		Orchella weed - - - - - cwt.	0 3	0 1½	0 1	
nails - - - - - package	-	-	0 1		Orrice root - - - - - do	0 3	0 1½	0 1	
ore - - - - - ton	0 4	0 2	0 2		Packing boards - - - - - dozen	0 0½	0 0½	0 0½	

Articles.	Inwards.			Outwards.		Articles.	Inwards.			Outwards.	
	For-reign.	Coast-wise.	s. d.				For-reign.	Coast-wise.	s. d.		
Paper - bale, case, chest	0 8	0 4	0 2			*Stationery	0 4	0 2	0 3		
½ bale, bundle, box	0 0	0 4	0 2			Steel, also sulphur vivum	1 6	0 9	0 6		
ream	0 0	0 4	0 1	0 1		Straw and straw plait	0 6	0 3	0 2		
Paving stones - ton	2 0	0 1	0 1	0 1		Sturgeon	0 1	0 0	0 0	0 0	
Pearl and shelled barley, pepper, white	0 2	0 1	0 0	0 8		Succades and sweetmeats	1 0	0 6	0 4		
or black, pewter, or pimento - ton	0 1	0 0	0 4	0 0		Sugar	2 0	1 0	0 8		
Pears, pistachio nuts - bushel	0 1	0 0	0 4	0 0		refined	-	-	0 5		
Pickles - gallon	0 0	0 4	0 0	0 0		hogshhead	-	-	0 3		
*box, case, or chest	-	-	-	0 3		tierce	-	-	0 1		
*barrel	-	-	-	0 0	0 1	barrel	-	-	0 1	½	
*keg, jar, or jug	0 3	0 1	0 1	0 1		punchion	-	-	0 4		
Pink root - cwt.	1 6	0 9	0 6	0 6		candy	0 2	0 1	0 1		
Pitch - last of 12 barrels	1 0	0 6	0 4			Talc, tamarinds, or tapioca	-	0 3	0 1	0 4	
Plaster of Paris - ton	1 0	0 6	0 4			Tallow, also tin of all kinds	2 0	1 0	0 8		
Plate and plated ware - package	1 0	0 6	0 3			Tanners' waste	-	0 4	0 2		
Ploughs - loose, each	-	0 4	0 2	2		Tapes, British	0 6	0 3	0 2		
Potatoes - ton	0 6	0 3	0 3			Tar	2 0	1 0	0 1		
exported in packages - barrel	-	-	0 1	1		last (12 barrels)	2 0	1 0	0 1		
hamper	0 3	0 1	0 1	0 1		water	-	0 0	0 0	0 1	
Preserved ginger - cwt.	0 4	0 2	0 2			Tarras	-	0 6	0 3	0 2	
Preserves	0 7	0 3	0 3	0 3		Tea	0 4	0 2	0 1		
Printers' liquor - 100 gallons	0 6	0 3	0 3	0 3		Thread, linen, twist, cotton, or yarn, cwt.	0 3	0 1	0 1	0 1	
Prints or pictures - case or box	0 2	0 1	0 1	0 1		Thrumbs	0 3	0 1	0 1	0 1	
Prunelloes - cwt.	2 0	1 0	0 8			Tin plates	0 1	0 0	0 0	0 0	
Prunes - ton	1 0	0 6	0 4			Tobacco and stalks, also turmeric	0 1	0 0	0 0	0 0	
Pumice stone - each	0 9	0 4	0 3			Tobacco pipes	-	0 3	0 1	0 1	
Quern stones - each	0 9	0 4	0 3			Tongues	0 1	0 0	0 0	0 0	
Quicksilver - package	0 6	0 3	0 2			Tortoise-shell	0 6	0 3	0 2		
Quills - 1,200	0 1	0 0	0 3			Tow	1 0	0 6	0 4		
package	1 0	0 6	0 4	0 3		Toys	0 6	0 3	0 3		
Rags - ton	2 0	1 0	0 8			Treenails	1,200	0 6	0 3	0 2	
Raisins, also rock moss	0 3	0 1	0 1	0 1		Trucks	0 4	0 2	0 2		
Rhubarb - cwt.	1 6	0 9	0 6			Truffles	1 0	0 6	0 4		
Rice - ton	1 6	0 9	0 6			Turnips	-	1 6	0 9	0 6	
Riddles - bundle	1 6	0 9	0 6			Turpentine	-	0 2	0 1	0 1	
Rosin - ton	1 0	0 6	0 4			Twine	0 2	0 1	0 1		
barrel	2 0	1 0	0 8			Types	0 4	0 2	0 2		
Rushes - load (63 bundles)	0 6	0 3	0 2			Valerian	0 2	0 1	0 1		
Safflower, sal ammoniac, or gem	2 0	1 0	0 8			Valonia, also varnish	1 6	0 9	0 6		
Saffron - package	0 6	0 3	0 2			Vanelloes	0 1	0 0	0 0	0 0	
Sago, sanguis draconis, salep, also sanders wood, white and yellow	0 3	0 1	0 1	0 1		Venice turpentine	0 2	0 1	0 1		
Sailcloth - cwt.	1 0	0 6	0 3			Verdigris	0 2	0 1	0 1		
Sails - each	0 6	0 3	0 2			Vermicelli, also vermillion	0 6	0 3	0 2		
Saltpetre - ton	1 6	0 9	0 6			Vinegar and verjuice	2 4	1 2	0 9		
firkin	1 6	0 9	0 6			pipe	-	-	0 6	*	
Salt, rock - ton	1 0	0 6	0 4			cask	-	-	0 4	*	
white	1 0	0 6	0 4			hogshhead	-	-	0 2	*	
Sand for ironfounders and glassblowers, ton	-	0 1	0 1			hogshhead	-	-	0 1	*	
silversmiths - casks	0 2	0 1	0 1			oil of	2 0	1 0	0 8		
Sarsaparilla, also sausages - cwt.	1 6	0 9	0 6			Whalebone fins	0 2	0 1	0 1		
Sassafras - ton	0 2	0 1	0 1			Wheelbarrows	0 4	0 2	0 2		
Scammony - cwt.	1 0	0 6	0 4			Whetstones	1 0	0 6	0 4		
Scythe stones - dozen	0 0	0 0	0 0	0 0		Whipsticks	0 1	0 0	0 0	0 0	
Scythes - bundle	0 0	0 0	0 0	0 0		Whiting	0 1	0 0	0 0	0 0	
Seeds, viz. aniseeds, caraway, clover, or trefoil	0 3	0 1	0 1			Wine	2 4	1 2	0 9		
Canary - ton	0 3	0 1	0 1			bottled	-	-	0 1	½	
coriander and garden - cwt.	0 3	0 1	0 1			box	-	-	0 2		
flax or linseed, hemp and rape, gr. furze	0 3	0 1	0 1			case	-	-	0 2		
mustard - 100 bushels	2 0	1 0	0 8			cask	-	-	0 4		
rye grass - 100 bushels	2 0	1 0	0 8			hogshhead	-	-	0 5		
Senna - ton	2 0	1 0	0 8			punchion	-	-	0 4		
Shaddocks - package	0 3	0 1	0 1			boards, viz. beech, birch, pine, and poplar	1 20	2 0	1 0	0 8	
Shakes - hogshhead, punchion, or tierce	0 1	0 1	0 1	1		clap	2 0	1 0	0 6	0 4	
barrel, ½ barrel, or ¼ cask	1 0	0 6	0 0	0 0		oak, above 15 ft.	3 0	1 6	1 0		
Sheathing - ton	1 0	0 6	0 4			under do.	2 0	1 0	0 8		
Shovels or spades - bundle	1 6	0 9	0 6			wainscot, above do.	3 0	1 6	1 0		
Shumac - ton	1 0	0 6	0 4			under do.	2 0	1 0	0 8		
Sieves - dozen	1 6	0 9	0 6			coal pit props	-	-	0 6		
Silk, raw or thrown waste	0 9	0 4	0 3			crate and crop wood	-	-	0 3		
manufactured - package	1 0	0 6	0 4			deals, viz. under 21 ft.	1 20	2 0	1 0	0 8	
Skins, kip and calf, dry	0 3	0 1	0 1			exceeding do.	-	3 0	1 6	1 0	
wet	0 1	0 0	0 0	0 0		deal ends	1 20	1 0	0 6	0 4	
badger, bear, beaver, deer, elk, ermine, fisher, fox, leopard, lion, marten, otter, panther, seal (fur), tiger	0 6	0 3	0 2			fir quarters or balks, viz.	-	-	2 0	1 0	0 8
cat, chinchilli, husse, mink, racoon, seal (hair)	0 6	0 3	0 2			under 8 in. square	-	2 0	1 0	0 8	
goat, fitch, kid, lamb, musquash, nutria, sheep, swan	0 3	0 1	0 1			8 inches and above	-	0 9	0 4	0 3	
coney, hare, mole	0 1	0 0	0 0	0 1		fire wood	-	0 6	0 3	0 2	
Skates, also slate pencils	0 6	0 3	0 2			lath wood	-	0 6	0 3	0 2	
Slate and slate slabs	0 6	0 3	0 2			masts, viz. 6 in. and under 8 in.	0 3	0 1	0 1		
Slate - writing - punchion or cask	-	-	0 3			in.	-	0 6	0 3	0 2	
Slime - ton	-	0 2	0 1			8 in. and under 12 in.	-	2 6	1 3	10	
Smalts - cwt.	0 2	0 1	0 1			22 ft. long and upwards, load	1 0	0 6	0 4		
Smart sticks - 1,200	1 6	0 9	0 6			car rafters and oars	0 6	0 3	0 2		
Snuff - ton	2 0	1 0	0 8			old wood	-	0 6	0 3	0 2	
Soap - package	2 0	1 0	0 8			planks, viz. beech, birch, oak, and poplar	1 3	0 7	0 5		
Soder or solder, or spelter	0 3	0 1	0 1			pine	1 20	2 0	1 0	0 8	
Spermaceti - cwt.	0 3	0 1	0 1			spars, viz. under 22 ft. long	-	1 0	0 6	0 4	
Spinnel - bales	0 3	0 1	0 1			22 ft. long and upwards	-	2 0	1 0	0 8	
Spirits - 100 gallons	0 10	0 5	0 6			spruce knees, viz. under 8 in.	-	0 9	0 4	0 3	
pipe	-	-	0 6			8 in. and upwards	-	0 9	0 4	0 3	
punchion	-	-	0 4			staves, above 1½ in. thick, not exceeding 36 in. long	1 20	0 3	0 1	0 1	
hogshead	-	-	0 4			exceed. 36 in. and under 60	-	0 6	0 3	0 2	
bottle	0 2	0 1	0 1			exceeding 60 in. long	-	0 9	0 4	0 3	
Sponge - cwt.	0 6	0 3	0 2			not above 1½ in. thick, not exceeding 36 in. long	1 20	0 1	0 0	0 1	
Sprats - 1,000	0 6	0 3	0 2			exceed. 36 in. and under 60	-	0 2	0 1	0 1	
Spruce beer - 32 gallons	0 6	0 3	0 2			exceeding 60 in. long	-	0 3	0 1	0 1	
Squills - cwt.	0 3	0 1	0 1			timber, viz. fir	-	0 9	0 4	0 3	
Starch - ton	2 0	1 0	0 8			teak or oak	-	1 0	0 6	0 4	
						pine, and all other timber	-	0 9	0 4	0 3	

Articles.	Inwards.			Outwards.	Articles.	Inwards.		
	Fo- reign.	Coast- wise.	s. d.			Fo- reign.	Coast- wise.	s. d.
Wood — continued.					Yeast	s. d.	s. d.	s. d.
ufers, viz. under 24 ft. long	120	2 0	1 0	0 8	Zafire (a species of cobalt)	1 4	0 6	0 0
24 feet long or upwards	—	3 0	1 6	1 0	— cwt.	0 4	0 2	0 2
wainscot logs	— load	1 6	0 9	0 6				
wedges	1,200	1 6	0 9	0 6				
British or Irish	—	—	—	0 3				
wheel spokes and fellies	—	1 6	0 9	0 6				
British or Irish	—	—	—	0 3				
barwood or boxwood	ton	1 6	0 9	0 6				
Brazil and Braziletto, or cam- wood	ton	2 0	1 0	0 8				
pipe boards. See <i>Staves</i> .								
masts, 12 in. and upwards. See <i>Fir Timber</i> .								
cedar wood, ebony, fustic, Guinea wood, lignum vitæ, logwood, mahogany, or red sanders	ton	1 6	0 9	0 6				
Nicaragua wood, sapan, or rose- wood	ton	2 0	1 0	0 8				
Woollens	package	1 0	—	—				
Yarns	package	0 3	0 1½	0 1				
cotton or twist	cwt.	0 2	0 1	0 1				
program, also worsted	—	0 2	0 1	—				
linen	—	0 4	0 2	—				

Articles not rated, but to pay as follows.			
Inwards, viz. Carpets as woollens, china as earthenware; cider, bottled, as ale; cordals as spirit, damson as rosin; coin, foreign, as bullion; hosiery as haberdashery, iron liquor as printers' liquor, iron in packages as hardware, millinery as haberdashery, salad oil as olive in flasks, pomegranates as oranges; saddlery, wrought leather slops, see <i>Haberdashery</i> ; straw bonnets and wearing apparel as haberdashery.			
Outwards, viz. Bacon, hams, lard, and tripe, as beef and pork; iron, in packages; as hardware; linen as cotton, machinery as wrought iron, paper as stationery, pewter and tin as copper, preserve as pickles; soda water as pickles, tapes or linen, and twine, thread, twist, as cottons.			
Painters' colours, in packages, outwards, includes ashes, brown powder, cement, chalk, charcoal, chromate of lead, or iron, copperas, cudbear, earth, blue grease or greaves, lamp black, lead, litharge, manganese, ochre, starch, and whit- ing.			

Articles not rated, but to pay as follows.

Inwards, viz. Carpets as woollens, china as earthenware; cider, bottled, as ale; cordials as spirits, dammon rosin; coin, foreign, as bullion; hosiery as haberdashery, iron liquor as printers' liquor, iron in packages as hardware, millinery as haberdashery, salad oil as olive in flasks, pomegranates as oranges; saddlery, wrought leather shoes, see *Haberdashery*; straw bonnets and wearing apparel as haberdashery.

Outwards, viz. Bacon, hams, lard, and tripe, as beef and pork; iron, in packages; as hardware; linen as cotton, machinery as wrought iron, paper as stationery, pewter and tin as copper, preserves as pickles; soda water as pickles, tapes or linen, and twine, thread, twist, as cottons.

Painters' colours, in packages, outwards, includes ashes, brown powder, cement, chalk, charcoal, chromate of lead, or iron, copperas, cudbear, earths, blue, grease or greaves, lamp black, lead, litharge, manganese, ochre, starch, and whit-
ing.

LIVERPOOL TOWN DUES. — Besides the dock rates, town dues are levied on goods inwards and outwards, at a certain rate per package. The annual amount of these duties, since 1812, is shown in a previous Table, and we now subjoin an account of the rate at which they are charged.

Articles.	Inwards.		Outwards.	Articles.	Inwards.		Outwards.
	s. d.	s. d.			s. d.	s. d.	
Alabaster, the ton	0 2	0 2	—	Nuts, the barrel	0 2	0 1	—
Ashes of fern, the 100 bushels	1 4	0 8	—	the bag	0 2	0 1	—
Bacon, the ton	1 0	0 6	—	Oak bark, the ton	0 6	0 6	—
Bricks, the 1,000	—	—	—	timber, the ton	0 6	0 6	—
Butter, the ton	1 0	0 6	—	planks, the 120	1 0	0 6	—
Calamine, the ton	0 3	0 3	—	Oil, viz. fish or train, the ton	0 8	0 8	—
Candles, the box	0 1	0 0½	—	Paper, the pack	0 2	0 2	—
Cheese, the ton	0 6	0 6	—	Perry or cider, the hogshead	0 2	0 2	—
Clay for potters, the ton	0 3	0 3	—	Potatoes, the 100 bushels	1 0	1 0	—
Copper, the ton	0 6	0 3	—	Pots of iron, the ton	0 6	0 3	—
Cotton, the bag	0 2	0 1	—	Raisins, the 100 baskets	1 0	0 6	—
Coals, the chaldron (Winchester mea- sure)	0 2½	0 2½	—	Salt, white, the 100 bushels	—	2 0	—
the ton	0 2	0 2	—	coastwise	—	1 0	—
Cow shanks, the 1,000	0 2	0 1	—	rock, the 100 bushels	—	1 4	—
horns, the 100	0 1	0 0½	—	coastwise, do.	—	0 8	—
Cork wood, the ton	1 0	0 6	—	Seeds, garden, the sack	0 1	0 0½	—
Corn, of all sorts, the 100 bushels	1 4	0 8	—	Slates, the ton	0 2	0 2	—
Currants, the butt	0 8	0 4	—	Soap, the box	0 1	0 0½	—
Deals, the 120	1 0	0 6	—	Spirits, the puncheon	0 6	0 3	—
Deer skins, loose, the 100	0 3	0 1½	—	the hogshead	0 2	0 2	—
dressed, the hogshead	0 4	0 2	—	drawn from corn, the puncheon	0 2	0 2	—
Dyeing wood, of every kind, the ton	0 6	0 3	—	Staves, heading, and handspikes, the 1,000	0 6	0 3	—
Earthenware, the crate	0 2	—	—	Starch, the chest	0 2	0 2	—
the ½ crate	—	0 1	—	Sugar, the hogshead	0 4	0 2	—
loose, the load (60 pieces)	0 6	0 4	—	the tierce	0 3	0 1½	—
Ebony, the ton	0 6	0 3	—	the barrel	0 2	0 1	—
Elephants' teeth, the ton	1 0	0 6	—	Tallow, the cwt.	0 1	0 1	—
Feathers, the bed or bag	0 3	0 3	—	Tar and pitch, the barrel	0 2	0 1	—
Fish, salted, or stockfish, the ton	1 0	0 6	—	Timber (fir, &c.), the load	0 6	0 3	—
Ginger, the bag	0 1	0 0½	—	Tobacco, the hogshead	0 4	0 2	—
Glass bottles, the 100 dozen	1 0	0 6	—	Turpentine, the barrel	1 2	0 1	—
Groceries, coastwise, the hogshead	0 2	0 2	—	Wainscot boards, the 120	1 0	0 6	—
the firkin	0 0½	0 0½	—	Wine, the pipe	1 0	0 6	—
Gun Senegal, the ton	1 0	0 6	—	the hogshead	0 6	0 3	—
Gunpowder, the barrel	0 1	0 0½	—	coastwise, the pipe	1 0	0 6	—
Hemp or flax, the ton	1 0	0 6	—	Window glass, the side	0 1	0 1	—
Herrings, the barrel	0 1	0 1	—	the box	0 0½	0 0½	—
Hides of cows and oxen, each	0 1	0 0½	—	Wool, the bag	0 4	0 4	—
imported from the East	—	—	—	Yarns, linen, the truss	0 6	0 3	—
Indies, the dozen	0 1	0 0½	—	the peck	0 4	0 2	—
of horses, each	0 0½	0 0½	—	foreign, the fatt	0 8	0 4	—
Hops, the poet	0 2	—	—	bay, the bushel	0 4	0 2	—
Iron, in bars, the ton	1 0	0 6	—	Dry goods, not before described, the package, viz.	0 4	0 2	—
in pigs, or cast, the ton	0 6	0 3	—	bale	0 4	0 2	—
ore, the ton	0 3	0 3	—	barrel	0 2	0 1	—
Kelp, the ton	0 6	0 3	—	box	0 2	0 1	—
Lead, lead ore, or copper ore, the ton	0 6	0 6	—	bundle	0 1	0 0½	—
Lathwood, the fathom	0 2	0 1	—	case	0 4	0 2	—
Linen, of all sorts, the pack	0 4	0 2	—	cask	0 4	0 2	—
a box or bundle	0 2	0 1	—	chest	0 4	0 2	—
Lemons or oranges, the chest	0 2	0 1	—	crate	0 2	0 2	—
the box	0 1	0 0½	—	½ crate	0 1	0 1	—
Lignum vitæ, the ton	0 6	0 3	—	hamper	0 1	0 0½	—
Mahogany, the ton	0 6	0 6	—	hogshead	0 4	0 2	—
Masts, above 12 inches diameter	0 5	0 3	—	puncheon	0 6	0 3	—
8 inches and under 12 inches diameter	0 2	0 2	—	tierce	0 3	0 1½	—
6 inches and under 8 inches diameter	0 1	0 1	—	trunk	0 2	0 1	—
Meal of oats, &c. the ton	0 6	0 6	—	truss	0 2	0 1	—
Molasses, the hogshead	0 2	0 2	—	keg	0 1	0 0½	—

✂ The above duties are not due on goods, the property of, and to be sold solely on account of, persons free of Liverpool, Bristol, London, Waterford, or Wexford; nor on the exportation of goods, which may have been imported, or brought coastwise, provided they are, at the time of exportation, the same property as when so imported, or brought coastwise.

The Liverpool Docks are all constructed upon the estate of the corporation, and are managed by commissioners appointed by parliament. The warehouses belong to

individuals, and are private property. None of them belong to the Dock estate. Most of them are, of course, situated in the immediate vicinity of the docks. The discharging and loading of vessels in Liverpool is effected by a class of men called *lumpers*. Individuals who follow this business engage to discharge a ship for a specific, or *lump* sum, from 2 guineas, perhaps, up to 20, according to the size and description of cargo, having the requisite number of common labourers (chiefly Irishmen) to do the work; the lumper being master and superintendent: these labourers are generally paid day wages, but sometimes the job is a joint concern among the whole.

A West India ship of 500 tons would be discharged by lumpers for from 15*l.* to 20*l.*: a cotton ship of the same burden for 4*l.* to 6*l.* By discharging is merely meant putting out the cargo on the quay; the proprietors of the goods employ their own porters to weigh, load, and warehouse the property: they likewise employ their own coopers, where cooverture is required.

It will be seen that the system of managing business of this sort in Liverpool is entirely different from the plan followed in London, at least in the East India Docks, where all these operations are performed by the Dock Company.

The expense of loading a West India ship of 500 tons *outwards* would not be half as much as that of discharging inwards, because they very seldom take a full cargo *outwards*. The average does not, perhaps, exceed a *third*. Hence the total expense of a West India ship of 500 tons, coming into and going out of the port of Liverpool, may be estimated as follows:—

	£	s.	d.		£	s.	d.		
Pilotage inwards -	-	8	11	0	Pilotage outwards -	-	3	8	0
Boat hire, warping, &c.	-	0	10	6	Boat hire assisting out -	-	0	10	6
Lumpers' discharging	-	17	10	0					
Labourers' hire for loading -	-	5	10	0					
									£36 0 0

Besides these, there is the charge for the various light-houses in St. George's Channel, which cannot be called an expense peculiar to Liverpool.

On the 1st of January, 1836, there belonged to Liverpool 996 registered vessels, of the burden of 207,833 tons, manned by 11,511 men and boys. The gross customs duty collected in the port during the year 1837 amounted to the enormous sum of 4,351,496*l.*!

Imports of the principal Articles of East and West Indian, American, &c. Produce into Liverpool, during each of the Five Years ending with 1838, with the Stocks on Hand on the 31st of December each Year.
— (From the *Circular Statement of Messrs. Jee, Brothers, and Co.*, 31st of December, 1838.)

Articles.	Packages and Quantities.	Imports.					Stocks on Hand, 31st of December.				
		1831.	1835.	1836.	1837.	1838.	1834.	1835.	1836.	1837.	1838.
Ashes, American	barrels	6,580	13,900	17,500	14,800	15,700	{ pot. 2,150 pri. 2,100 1,950 800 1,990 1,500 950 1,630	3,500	6,700	4,500	7,500
Brimstone	tons	9,780	11,900	14,800	14,500	16,900		1,000	2,400	2,500	2,500
Cocoa	brls. and bags	3,080	1,550	6,500	5,500	2,300		2,900	7,500	7,400	11,000
Coffee, West India	casks	8,040	7,500	7,600	5,500	8,100		520	5,000	5,200	1,900
ditto	brls. and bags	5,170	5,900	5,000	5,000	6,800					
East India, &c.	do.	9,830	8,800	6,900	15,700	8,420					
Cotton	bags, &c.	839,285	968,279	1,022,871	1,034,000	1,330,430	145,300	184,700	204,590	170,820	248,540
Dye-wood, fustic	tons	11,770	8,500	5,700	3,100	3,150	4,200	4,400	3,200	1,700	250
logwood	do.	10,460	8,900	6,900	9,000	8,860	3,800	3,100	2,300	1,500	350
Nicaragua wood	do.	3,460	4,550	3,700	1,750	900	1,850	3,500	4,800	4,900	4,000
Camwood	do.	520	450	350	550	250	200	100	100	200	50
barwood	do.	1,500	2,200	1,000	1,200	640	1,100	750	950	1,700	1,000
Flour, American	barrels	21,020	3,800	2,800	440	16,200	163,500	100,000	69,000	52,000	20,000
Ginger, West India	brls. and bags	2,070	2,350	2,000	2,450	2,000			600	1,500	2,700
East India, &c.	pockets	10,020	15,100	28,000	22,100	28,000	bags 2,300	4,600	1,700	tons 300	tons 450
Hides, foreign, cow											
and ox	number	469,460	325,500	264,600	295,000	350,000	211,700	91,000	71,000	20,000	44,420
East India	do.	203,200	396,000	364,000	275,000	171,000	27,000	100,000	60,000	24,000	21,400
horse	do.	36,100	72,000	28,200	29,000	62,000	9,100	50,000	11,000	6,000	3,800
Indigo	bxs. & serons	1,460	920	900	2,700	1,810	140	170	800	100	40
East India	chests	2,040	1,350	2,030	1,350	1,350	250	320	400	250	350
Molasses	punchcans	18,850	12,800	12,700	11,250	10,100	7,450	5,000	1,800	300	2,500
Olive oil	casks	7,400	2,500	7,800	6,500	8,000	tuns 1,500	500	1,100	1,300	1,050
Palm oil	tons	10,860	9,000	10,800	8,500	9,900	ton 5,000	2,200	1,200	1,800	2,000
Pepper	bags & pkts.	19,550	14,300	29,700	23,400	13,000	6,000	9,500	25,350	27,300	29,000
Pimento	brls. and bags	1,910	3,800	4,200	3,550	1,160	6,650	4,200	6,200	8,000	6,000
Quercitron bark	hogsheads	950	1,600	1,760	1,590	1,600	650	900	760	450	550
Rice, American	casks	900	450	440	160	26		none	none	none	none
raddy	bushels	83,040	99,200	113,700	203,400	109,006	uncert.	uncert.	uncert.	uncert.	uncert.
Brazil, African	do.	850	1,100	none	none	none	none	none	none	none	none
East India	do.	61,310	6,300	24,100	102,809	66,000	17,300	36,000	5,000	30,000	12,000
Rum	pun. & hds.	10,880	12,160	12,150	11,030	9,100	11,090	9,550	8,800	6,200	5,460
Saltpetre	bags, &c.	64,660	64,900	63,800	72,500	66,700	22,150	20,800	35,000	37,000	28,000
Seed, flax	quarters	18,240	25,900	34,500	39,500	23,000	5,000	5,000	2,200	1,000	1,500
Shumac	bags	46,600	53,000	54,000	33,400	68,320	8,440	10,000	6,500	5,300	12,000
Sugar, Brit. plant.	hds. and tcs.	51,360	55,050	56,500	47,800	47,000	9,550	12,600	17,000	7,800	14,000
Havannah	boxes	-	680	none	840	620	1,500	1,000	1,000	550	none
Brazil	cases	2,180	3,900	5,500	2,300	3,820	550	350	1,900	1,000	1,300
Maurit. & E. I.	bags and bxs.	153,660	113,000	102,300	143,000	155,700	21,800	22,000	44,000	47,000	32,500
Manilla, &c.	bags and brls.	12,970	16,000	14,100	42,000	26,200	15,500	3,000	12,000	19,500	13,500
Tar, American	barrels	19,180	16,200	19,000	12,000	12,000	500	none	1,200	300	2,500
Stockholm, &c.	do.	41,700	41,200	17,500	19,800	44,570	10,600	15,000	6,000	4,000	16,500
Tallow	casks	24,550	25,600	21,900	18,400	24,000	5,500	8,300	3,500	2,000	3,000
Tobacco	serons	320	1,060	100	1,300	400					
Turpentine	hogsheads	9,800	9,200	9,793	6,100	8,100	8,300	8,800	10,263	6,050	5,280
	barrels	87,970	58,200	104,000	104,300	122,000	15,000	4,300	25,000	24,000	50,000

Arrivals at Liverpool. — Account of the Number of Vessels, and their Tonnage, that have entered the Port of Liverpool from Foreign Ports, distinguishing British from Foreign, since 1820.

Years.	British.		Foreign.		Years.	British.		Foreign.	
	<i>Ships.</i>	<i>Tons.</i>	<i>Ships.</i>	<i>Tons.</i>		<i>Ships.</i>	<i>Tons.</i>	<i>Ships.</i>	<i>Tons.</i>
1820	1,146	228,233	633	166,821	1827	1,422	306,369	810	221,863
1821	1,188	242,322	582	149,151	1828	1,652	344,644	660	179,514
1822	1,263	261,137	699	174,607	1829	1,487	326,311	811	210,713
1823	1,459	296,710	798	199,866	1830	1,655	368,268	1,055	272,463
1824	1,554	327,198	702	174,593	1831	1,862	413,928	978	265,037
1825	1,531	315,115	863	222,187	1832	1,719	397,933	828	227,087
1826	1,387	299,037	680	181,907					

The falling off in 1832 is ascribable partly to the cholera then prevailing; but more to the rupture with the Dutch towards the end of the year.

Irish Trade. — The trade between Liverpool and Ireland has always been of considerable value and importance; but since the establishment of regular steam-packets to Dublin, Belfast, &c., it has increased prodigiously. The imports from Ireland into Liverpool may, at present, be estimated at about 4,500,000*l.* a year. They consist principally of articles of provision, which meet a ready and advantageous market in Manchester, and the surrounding manufacturing towns. The benefits resulting to Ireland from this intercourse are quite equal to those it confers on England; and the influence of the wealth arising from it is sufficiently apparent in the improved aspect of all the eastern parts of the country. We subjoin an account, which, though not official, may be depended upon as being sufficiently accurate for all practical purposes, of

The Quantity and Value of the various Articles of Irish raw Produce imported into Liverpool in 1831.

Articles.	Quantities.	Av. Price.		Amount.	Articles.	Quantities.	Av. Price.		Amount.
		<i>£</i>	<i>s.</i>				<i>£</i>	<i>s.</i>	
Cows	90,715	10	0	907,150 0	Butter	258,087 firks.	2	10	645,217 10
Horses	296	20	0	5,920 0	Do.	19,217 $\frac{1}{2}$ firks.	1	5	24,021 5
Sheep	134,702	1	5	235,833 10	Eggs	2,596 crates	20	0	50,120 0
Mules	243	15	0	3,645 0	Wheat	277,060 qrs.	3	0	831,183 0
Pigs	156,001	3	15	585,003 15	Oats	380,679 —	1	12	532,950 12
Calves	1,196	2	10	2,990 0	Barley	21,328 —	1	15	37,324 0
Lambs	25,725	1	0	25,725 0	Rye	613 —	1	10	919 10
Bacon	13,099 bales	5	0	65,494 0	Beans	8,452 —	2	0	16,904 0
Pork	14,554 brls.	3	0	43,662 0	Peas	1,724 —	2	4	3,448 0
Do.	936 $\frac{1}{2}$ brls.	1	15	1,638 0	Malt	6,850 —	2	10	17,125 0
Hams and tongues	590 hhd.	20	0	11,800 0	Meal	149,816 loads	1	5	187,270 6
Beef	6,391 tcs.	4	5	27,171 15	Flour	23,154 sacks	2	5	209,596 10
Do.	1,189 brls.	3	0	3,567 4	Thus making the gross value of Irish produce imported into Liverpool in 1831				4,497,703 0
Lard	465 tcs.	8	0	3,720 0					
Do.	4,542 firks.	1	10	6,813 0					
Butter	5,754 cools	2	0	11,508 0					

Account of the Quantities of Salted Beef, Pork, and Butter, imported into Liverpool from Ireland during the Twelve Years ending with 1832.

Year.	Beef.		Pork.		Butter.	
	<i>Tierces.</i>	<i>Barrels.</i>	<i>Barrels.</i>	<i>Half Barrels.</i>	<i>Firkins.</i>	<i>Half Firkins.</i>
1821	6,283	2,444	25,263	3,096	232,048	13,585
1822	5,387	2,713	13,222	1,423	166,365	14,629
1823	9,936	2,137	17,408	1,498	270,521	19,265
1824	7,114	1,743	16,389	1,650	296,564	15,684
1825	7,371	1,696	14,434	1,606	327,143	13,711
1826	5,358	773	11,351	844	236,647	12,257
1827	6,201	997	15,540	2,427	302,945	20,249
1828	6,852	1,538	9,978	1,169	336,603	21,402
1829	5,170	1,536	14,463	1,494	286,740	15,808
1830	7,105	828	19,360	2,458	256,385	17,670
1831	6,391	1,189	14,554	936	258,087	19,217
1832	6,887	1,173	11,919	1,297	292,292	15,866

III. BRISTOL DOCKS, SHIPPING, ETC.

The Bristol Docks were formed in pursuance of the act 43 Geo. 3. c. 142., by changing the course of the rivers Avon and Frome, and placing gates or locks at each extremity of the old channel. The accommodation thus obtained is very extensive. The warehouses at Bristol, as at Liverpool, are not in any way connected with the docks: they all belong to private individuals.

Bristol, as a port, used to be inferior only to London; but now she ranks far below Liverpool, and probably is second to Hull. However, she still enjoys a very extensive trade, particularly with the West Indies and Ireland. The custom duties collected in Bristol amounted, in 1831, to 1,161,976*l.* In 1832, there belonged to the port 296 registered vessels, of the burden of 46,567 tons.

The produce of the dock duties on tonnage and goods, since 1820, has been as follows:—

Years.	Tonnage Rates.			Rates on Goods.			Years.	Tonnage Rates.			Rates on Goods.		
	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
1821	10,469	19	6	7,237	7	6	1826	14,863	10	0	9,438	14	3
1822	10,530	11	2	8,062	5	3	1827	13,934	1	8	7,773	12	0
1823	10,747	19	2	7,746	7	7	1828	15,292	0	2	8,396	16	2
1824	12,395	6	4	7,990	7	2	1829	15,833	4	6	8,871	13	0
1825	13,424	4	10	9,409	11	0	1830	15,998	12	8	8,087	1	0

The charges on ships entering Bristol are very heavy. They are as follow:—

For every vessel on entering into the port of Bristol, except barges or other vessels passing or going to or from the Bath River Navigation, or Kennet and Avon Canal, or re-shipping or discharging their cargoes to be again laden, and pass or go up the said navigation or canal, but not discharging any part of their cargoes at the quays of Bristol for sale, the several rates or duties, according to the register tonnage of such vessels following, viz:—

<i>First Class.</i> — For every vessel trading from Africa, Honduras, Surinam, and other ports in South America, the United States of America, the East and West Indies, all the ports within the Straits of Gibraltar, and the Southern Whale Fishery	0	3	0
<i>Second Class.</i> — For every vessel trading from the British Colonies, Portugal, Prussia, Russia, Spain without the Straits, and Sweden	0	2	0
<i>Third Class.</i> — For every vessel trading from Flanders, France without the Straits, Germany, Guernsey, Holland, Jersey, Norway, Poland, and Zealand	0	1	0
<i>Fourth Class.</i> — For every vessel trading from Ireland, the Isle of Man, and Scotland	0	0	8
<i>Fifth Class.</i> — For every vessel employed as a coaster, except as aforesaid, not including vessels from Cardiff, Newport, and other ports to the eastward of the Holmes, at each entering into the said port	0	0	6
For vessels from Cardiff, Newport, and other ports to the eastward of the Holmes (except as aforesaid), being market boats or vessels, having one third part at least of the lading consisting of coal, seruff, tin, iron, tin plates, grain, copper, bricks, stones, coal, tar, slate, bark, timber, or wood, and not exceeding 75 tons burden, each voyage	0	5	0
— if exceeding 75 tons burden, each voyage	0	7	6
For all other vessels from Cardiff, Newport, and other ports to the eastward of the Holmes (except as aforesaid), if under 40 tons burden, each voyage	0	7	6
— if of 40 tons and under 75 tons burden, each voyage	0	12	6
— if 75 tons and under 100 tons burden, each voyage	0	16	0
— if 100 tons burden or upwards, each voyage	1	1	0

The following is an estimate of the various expenses incurred by a West India ship of 500 tons, entering and discharging at Bristol:—

Inwards.—Anchorage, moorage, and lights, about 6*d.* per ton.—Dock dues, 3*s.* per do.—Pilotage, 15*l.* to 25*l.*—Warner, 1*l.* 1*s.*—Mayor and quay wardens' fees, 2*l.* 5*s.*—Cranage about 30*l.*—Labour discharging, 30*l.* to 40*l.*—Coopers' charges, from 50*l.* to 100*l.* The two last items depend greatly on the condition the cargo is in.

Outwards.—Lights, about 4*d.* per ton.—Pilotage, 15*l.* to 20*l.*

Account of the Number of Ships and their Tonnage, distinguishing between British and Foreign, which have entered inwards at Bristol since 1820.

Years.	British.		Foreign.		Years.	British.		Foreign.	
	Ships.	Tons.	Ships.	Tons.		Ships.	Tons.	Ships.	Tons.
1820	311	53,919	46	5,652	1827	412	75,916	72	8,368
1821	266	46,811	52	7,350	1828	357	66,558	61	8,508
1822	291	53,808	56	8,165	1829	371	73,129	63	8,561
1823	305	57,186	39	7,121	1830	357	66,479	50	7,818
1824	338	65,878	64	10,177	1831	404	76,807	97	12,387
1825	359	73,709	63	11,323	1832	240	46,871	29	4,352
1826	334	65,087	60	6,931					

IV. HULL DOCKS, SHIPPING, ETC.

There are three considerable docks in Hull; occupying, inclusive of their basins, an area of 26 acres. They are capable of affording accommodation for about 312 ships of the average size of those that frequent the port. Hull is the next port in the empire, after Bristol, or perhaps Liverpool; for, although the customs duty collected in Hull be inferior to that of Bristol, it having amounted, in 1831, to only 689,116*l.*, she has a larger amount of shipping. In 1832, there belonged to this port 557 registered vessels, of the aggregate burden of 68,892 tons.

The produce of the Hull dock duties, since 1824, has been as follows:—

Years.	Amount.			Years.	Amount.			Years.	Amount.		
	£	s.	d.		£	s.	d.		£	s.	d.
1824	18,776	6	3	1827	22,381	9	9	1830	18,544	19	4
1825	25,861	16	0	1828	18,546	18	5	1831	22,386	18	5
1826	19,089	16	0	1829	19,609	5	4	1832	16,797	9	2

The decline in the last year was owing to the temporary falling off in the trade of the port, occasioned by the cholera, and the interruption of the intercourse with Holland.

The regulations to be observed by ships using the Hull Docks are similar to those in the Thames; but the dues on most articles are higher.

The dock and harbour dues on ships are as follow : —

	Per Ton
	s. d.
From within the Baltic	1 3
Denmark, Sweden, Norway below Elsinore, or any place in Germany, Holland, Flanders, France, to the eastward of Ushant, Ireland, Guernsey, and Jersey	0 10
Westward of Ushant, without the Straits of Gibraltar	1 3
West Indies, North and South America, Africa, Greenland, eastward of the north cape of Norway, within the Straits of Gibraltar	1 9

Number of Vessels, with the Amount of their Tonnage, entering the Yards from Foreign Ports, at the Port of Hull, each Year from 1820, separating British from Foreign. — (*Parl. Paper*, No. 656. Sess. 1833.)

Years.	British.		Foreign.		Years.	British.		Foreign.	
	<i>Ships.</i>	<i>Tons.</i>	<i>Ships.</i>	<i>Tons.</i>		<i>Ships.</i>	<i>Tons.</i>	<i>Ships.</i>	<i>Tons.</i>
1820	627	117,434	117	15,111	1827	982	191,364	800	72,338
1821	578	113,133	106	13,820	1828	881	156,925	674	60,082
1822	672	134,999	103	14,011	1829	883	165,791	603	58,854
1823	778	153,313	203	26,103	1830	897	163,657	556	51,015
1824	776	142,615	510	58,603	1831	974	187,361	725	73,547
1825	1,171	227,363	1,000	100,773	1832	762	140,788	454	43,481
1826	717	130,674	854	70,137					

The port of Goole has latterly drawn off some portion of the trade of Hull. A large proportion of the foreign vessels frequenting the port are of small burden, and are engaged in the importation of bones, rags, rapeseed, &c.

V. GOOLE DOCKS, SHIPPING, ETC.

The port of Goole, situated on the Ouse, a little above its junction with the Humber, about 22 miles more inland than Hull, promises to prove a formidable rival to the latter. Ten or 12 years ago, Goole was but an insignificant hamlet. It communicates by means of canals with Liverpool, Manchester, Leeds, Wakefield, &c. Though so remote from the sea, vessels drawing 15 or 16 feet of water reach Goole in safety. It has 2 wet docks and a basin. The first, or *ship dock*, is 800 feet long by 200 in breadth. The second, or *barge dock*, is 900 feet long by 150 wide, and is intended for the accommodation of the small craft which ply upon the canals and rivers. The warehouses at Goole are extensive and convenient; and it has been admitted to the privileges of a bonding port. There belonged to it, in 1832, 119 registered ships, of the burden of 8,545 tons.

VI. LEITH DOCKS, SHIPPING, ETC.

Leith has 2 wet docks, constructed in the very best manner, containing more than 10 acres of water room, and capable of accommodating 150 such ships as frequent the port. There are also 3 dry docks contiguous to the wet docks.

The total expense of these docks seems to have amounted to 285,108*l.* sterling. Extensive improvements are at present going forward at the harbour of Leith; but the money for this purpose has not been furnished by individuals, but by government, and there is much reason to doubt whether the expenditure will be profitable.

The customs duty collected at Leith in 1831 amounted to 431,821*l.*; the number of registered vessels belonging to the port is 246, and their burden 25,629 tons.

Dock Rates at Leith are as follow : —

	Per Ton.
	s. d.
For every ship or vessel, from any port between Buchanness and Eyemouth, including the great canal and the river Clyde, as far down as Greenock, coming by the canal	0 4
— from any other port in great Britain and Ireland	0 8
— from Norway, Sweden, Denmark, Holstein, Hamburg, Bremen, Holland, and Flanders, that is, without the Baltic, and no further south than Dunkirk	0 10½
— from the Baltic, all above the Sound, Onga, Archangel, Jersey or Guernsey, Portugal, France, and Spain, without the Straits of Gibraltar, Newfoundland, Madeira, or Western Islands	1 1½
— from within the Straits of Gibraltar, or from America	1 4
— from the West Indies, Asia, Africa, or the Cape de Verd Islands	1 8
— from Greenland, or Davis's Straits	2 0
But if such ship or vessel shall make a second voyage, she shall be credited in the charge for such second voyage	0 4
For all ships and vessels (excepting those from Greenland or Davis's Straits) remaining in the dock above 3 calendar months, for each after-month, or any part thereof	0 2½
For all foreign vessels from any of the before-mentioned ports or places, the aforesaid respective rates, and one half more.	
For all loaded vessels not breaking bulk, and for all vessels in ballast which do not take in goods, coming into the present harbour, provided they do not make use of any of the docks, nor remain in the harbour above 4 weeks, one half of the aforesaid rates or duties.	
For every ship or vessel going from the port of Leith to any other port in the Frith of Forth, to take in a part of a cargo, and return to Leith, upon her return	0 2
No ship or vessel shall be subjected in payment of the aforesaid rates and duties for more than 3 voyages in any 1 year.	
<i>Flag, or Light Dues.</i> — Every vessel, of whatever burden, from foreign ports	s. d.
— of 40 tons burden and upwards, to pay for each coasting voyage	2 6
Beacon and anchorage, per ton	2 6
	0 1½

This duty is only charged upon four fifths of the register tonnage.

DOG (Fr. *Chien*; Ger. *Hund*; It. *Cane*; Lat. *Canis familiaris*). Of this quadruped, emphatically styled "the friend and companion of man," there is a vast variety of species. But to attempt to give any description of an animal so well known, would be quite out of place in a work of this kind; and we mention it for the purpose principally of laying the following account before our readers, with a remark or two with respect to Asiatic dogs.

An Account of the Number of Dogs entered, and for which Duty was paid in Great Britain, in the Year 1830; distinguishing the Number of Packs of Hounds, and the Number of each Description of Dog, the Rate of Duty on each, and the aggregate Amount paid.

Description of Dogs.	Rates of Duty.	Total Number.	Amount of Duty.
	£ s. d.		£ s. d.
Greyhounds - - - - -	1 0 0	18,192	18,192 0 0
Poiteurs, hounds, setting dogs, spaniels, terriers, lurchers, or any other dogs, where persons keep two or more dogs - - - - -	0 14 0	113,307	79,314 18 0
Other dogs; persons keeping one only - - - - -	0 8 0	219,013	87,605 4 0
Total, exclusive of packs of hounds - - - - -	- - -	350,512	185,112 2 0
Packs of hounds - - - - -	36 0 0	68	2,448 0 0

"Many dogs are exempted, either as belonging to poor persons, or as sheep dogs on small farms.

"From the number of persons compounding for their taxes, it is impossible to ascertain the number of dogs kept; the account is, therefore, made out of the number assessed."

Cuvier, the great French naturalist, says, "The dog is the most complete, the most remarkable, and the most useful conquest ever made by man: every species has become our property; each individual is altogether devoted to his master, assumes his manners, knows and defends his goods, and remains attached to him until death; and all this proceeds neither from want nor constraint, but solely from true gratitude and real friendship. The swiftness, the strength, and the scent of the dog have created for man a powerful ally against other animals, and were, perhaps, necessary to the establishment of society. He is the only animal which has followed man through every region of the earth."

It is singular, however, that neither Cuvier, nor any one of those by whom his statements have been copied, should have mentioned that this account is applicable only to Europe. All Mohammedan nations regard the dog as impure, and will not touch it without an ablution. The same is also the case with the Hindoos. From the Hellespont to the confines of Cochin-China, dogs are unappropriated, and have no master. They prowl about the towns and villages; and though they are naturally more familiar, they are in no respect more domesticated, than the carrion crows, kites, vultures, &c. which assist them in performing the functions of scavengers. In China and Cochin-China, the dog is eaten as food; its flesh being, with the exception of that of the hog, the most common in their markets.

The unnecessary multiplication of dogs, particularly in large cities, is a very great nuisance: coming, as they often do, into the possession of those who are without the means of providing for them, they are frequently left to wander about in the streets; and from ill usage, want of food and of proper attention, are apt, during hot weather, to become rabid. In several districts of the metropolis the nuisance has attained to a formidable height; and it is singular, considering the numerous fatal occurrences that have taken place, that no effort should have been made to have it abated. It has grown to its present excess, partly from too many exemptions being granted from the duty, and partly from a want of care in its collection; but besides lessening the number of the former, and more rigidly enforcing the latter, it would be proper to enact that all dogs found wandering in the streets without masters should be destroyed.

DOWN (Ger. *Dunen*, *Flaumfedern*; Du. *Dons*; Fr. *Duvet*; It. *Penna matta*, *Piumini*; Sp. *Flojel*, *Plumazo*; Rus. *Puch*; Lat. *Plumæ*), the fine feathers from the breasts of several birds, particularly those of the duck kind. That of the eider duck is the most valuable. These birds pluck it from their breasts and line their nests with it. Mr. Pennant says that it is so very elastic, that a quantity of it weighing only $\frac{3}{4}$ of an ounce, fills a larger space than the crown of the greatest hat. That found in the nest is most valued, and termed *live down*; it is much more elastic than that plucked from the dead bird, which is comparatively little esteemed. The eider duck is found on the western islands of Scotland, but the down is principally imported from Norway and Iceland.

DRAGONS' BLOOD. See BALSAM.

DRAWBACK, a term used in commerce to signify the remitting or paying back of the duties previously paid on a commodity on its being exported.

A drawback is a device resorted to for enabling a commodity affected by taxes to be exported and sold in the foreign market on the same terms as if it had not been taxed at all. It differs in this from a bounty, — that the latter enables a commodity to be sold

abroad for *less* than its natural cost, whereas a drawback enables it to be sold exactly at its natural cost. Drawbacks, as Dr. Smith has observed, “do not occasion the exportation of a greater quantity of goods than would have been exported had no duty been imposed. They do not tend to turn towards any particular employment a greater share of the capital of the country than would go to that employment of its own accord, but only to hinder the duty from driving away any part of that share to other employments. They tend not to overturn that balance which naturally establishes itself among all the various employments of the society; but to hinder it from being overturned by the duty. They tend not to destroy, but to preserve, what it is in most cases advantageous to preserve—the natural division and distribution of labour in the society.” — (Vol. ii. p. 352.)

Were it not for the system of drawbacks, it would be impossible, unless when a country enjoyed some very peculiar facilities of production, to export any commodity that was heavier taxed at home than abroad. But the drawback obviates this difficulty, and enables merchants to export commodities loaded at home with heavy duties, and to sell them in the foreign market on the same terms as those fetched from countries where they are not taxed.

Most foreign articles imported into this country may be warehoused for subsequent exportation. In this case they pay no duties on being imported: and, of course, get no drawback on their subsequent exportation.

Sometimes a drawback exceeds the duty or duties laid on the article; and in such cases the *excess* forms a real bounty of that amount, and should be so considered.

It is enacted by the act 3 & 4 Will. 4. c. 52., that no drawback or bounty shall be allowed upon the exportation from the United Kingdom of any goods, unless such goods shall have been entered in the name of the person who was the real owner thereof at the time of entry and shipping, or of the person who had actually purchased and shipped the same, in his own name and at his own liability and risk, on commission, according to the practice of merchants, and who was and shall have continued to be entitled in his own right to such drawback or bounty, except in the cases herein-after provided for. — § 86.

No drawback shall be allowed upon the exportation of any goods, unless such goods be shipped within 3 years after the payment of the duties inwards thereon. And no debenture for any drawback or bounty upon the exportation of any goods, shall be paid after the expiration of 2 years from the shipment of such goods; and no drawback shall be allowed upon any goods which, by reason of damage or decay, shall have become of less value for home use than the amount of such drawback; and all goods so damaged which shall be cleared for drawback shall be forfeited; and the person who caused such goods to be so cleared shall forfeit 200*l.*, or treble the amount of the drawback, at the option of the commissioners of customs. — § 90.

No drawback or bounty shall be allowed upon goods exported and cleared as being press-packed, unless the quantities and qualities of the same be verified by oath of the master packer thereof, or, in case of his unavoidable absence, by oath of his foreman. — § 93.

No goods cleared for drawback or bounty, or from any warehouses, shall be carried to be put on board ship for exportation, except by a person authorised for that purpose by licence of the commissioners of customs. — § 94. — (See IMPORTATION AND EXPORTATION.)

DUBBER, a leathern vessel, bottle, or jar, used in India to hold oil, ghee, &c. Barrels, as already observed — (see BARRELS), — are entirely a European invention. Liquids, in Eastern countries, are for the most part packed for exportation in leathern vessels. Dubbers are made of thin untanned goat skins; and are of all sizes, from a quart up to nearly a barrel.

DUNNAGE, in commercial navigation, loose wood, consisting of pieces of timber, boughs of trees, faggots, &c., laid in the bottom and against the sides of the ship's hold either, 1st, by raising the cargo when she is loaded with heavy goods, to prevent her from becoming too stiff — (see BALLAST); or, 2d, to prevent the cargo, should it be susceptible of damage by water, from being injured in the event of her becoming leaky. A ship is not reckoned seaworthy unless she be provided with proper and sufficient dunnage. — (*Falconer's Marine Dictionary*; *Abbott (Lord Tenterden) on the Law of Shipping*, part iii. c. 3.)

E.

EARNEST, in commercial law, is the sum advanced by the buyer of goods in order to bind the seller to the terms of the agreement. It is enacted by the 17th section of the famous Statute of Frauds, 29 Cha. II. c. 3., that “no contract for the sale of any goods, wares, and merchandises, for the prices of 10*l.* sterling or upwards, shall be allowed to be good, except the buyer shall accept part of the goods so sold, and actually receive the same, or give something in *earnest* to bind the bargain, or in part payment, or that some note or memorandum in writing of the said bargain be made and signed by the parties to be charged by such contract, or their agents thereunto lawfully authorised.”

As to what amounts to sufficient earnest, Blackstone lays it down, that “if any part of the price is paid down, if it is but a penny, or any portion of the goods is delivered

by way of earnest, it is binding." To constitute earnest, the thing must be given as a token of ratification of the contract, and it should be expressly stated so by the giver. — (*Chitty's Commercial Law*, vol. iii. p. 289.)

EARTHENWARE (Ger. *Irdene Waaren*; Du. *Aardegoed*; Fr. *Vaisselle de terre*, *Poterie*; It. *Stoviglie*, *Terraglia*; Sp. *Loza de barro*; Rus. *Gorschetschnie possodii*; Pol. *Gliniane naczyńia*), or crockery, as it is sometimes termed, comprises every sort of household utensil made of clay hardened in the fire. Its manufacture is, in England, of very considerable importance; and the improvements that have been made in it since the middle of last century have contributed powerfully to its extension, and have added greatly to the comfort and convenience of all classes.

"There is scarcely," it has been well observed, "any manufacture which is so interesting to contemplate in its gradual improvement and extension as that of earthenware, presenting, as it does, so beautiful a union of science and art, in furnishing us with the comforts and ornaments of civilised life. Chemistry administers her part, by investigating the several species of earths, and ascertaining as well their most appropriate combinations, as the respective degrees of heat which the several compositions require. Art has studied the designs of antiquity, and produced from them vessels even more exquisite in form than the models by which they have been suggested. The ware has been provided in such gradations of quality as to suit every station from the highest to the lowest. It is to be seen in every country, and almost in every house, through the whole extent of America, in many parts of Asia, and in most of the countries of Europe. At home it has superseded the less cleanly vessels of pewter and of wood, and, by its cheapness, has been brought within the means of our poorest housekeepers. Formed from substances originally of no value, the fabrication has induced labour of such various classes, and created skill of such various degrees, that nearly the whole value of the annual produce may be considered as an addition made to the mass of national wealth. The abundance of the ware exhibited in every dwelling-house is sufficient evidence of the vast augmentation of the manufacture, which is also demonstrated by the rapid increase of the population in the districts where the potteries have been established." — (*Quarterly Review*.)

For the great and rapid extension of the manufacture we are chiefly indebted to the late Mr. Josiah Wedgwood; whose original and inventive genius enabled him to make many most important discoveries in the art; and who was equally successful in bringing his inventions into use. The principal seat of the manufacture is in Staffordshire, where there is a district denominated the Potteries, comprising a number of villages, and a population which is supposed to amount, at this moment, to above 60,000, by far the greater proportion of which is engaged in the manufacture. There are no authentic accounts of the population of this district in 1760, when Mr. Wedgwood began his discoveries; but the general opinion is, that it did not at that time exceed 20,000. The village of Etruria, in the Potteries, was built by Mr. Wedgwood. The manufacture has been carried on at Burslem, in the same district, for several centuries.

The canals by which Staffordshire is intersected, have done much to accelerate the progress of the manufacture. Pipe-clay from Dorsetshire and Devonshire, and flints from Kent, are conveyed by water carriage to the places where the clay and coal abound; and the finished goods are conveyed by the same means to the great shipping ports, whence they are distributed over most parts of the globe.

It is estimated that the value of the various sorts of earthenware produced at the Potteries may amount to about 1,500,000*l.* a year; and that the earthenware produced at Worcester, Derby, and other parts of the country, may amount to about 750,000*l.* more; making the whole value of the manufacture 2,250,000*l.* a year. The consumption of gold at the Potteries is about 650*l.* a week, and of coal about 8,000 tons a week.

The earthenware manufacture has increased considerably since 1814, but it is not possible to state the exact ratio. It has been estimated at $\frac{3}{4}$ for the porcelain, $\frac{3}{4}$ for the best earthenware, and at $\frac{1}{4}$ or $\frac{1}{5}$ for the common or cream-coloured ware. The prices of the different sorts of earthenware are said to have fallen 20 per cent. during the last 15 years. Wages have not fallen in the same proportion; but we are assured that a workman can, at the present day, produce about four times the quantity he did in 1790. — (This article has been prepared from information obtained at the Potteries, obligingly communicated by James Loch, Esq. M. P.)

The real value of the earthenware exported from Great Britain to foreign countries, during the 6 years ending with 1832, according to the declarations of the exporters, was as follows: —

	£	s.	d.		£	s.	d.
1827	-	-	437,812 17 8	1830	-	-	439,566 19 2
1828	-	-	499,743 6 6	1831	-	-	458,965 11 11
1829	-	-	461,710 5 7	1832	-	-	489,980 17 7

The foreign demand for earthenware has increased considerably since 1815. The exports to South America, Cuba, and other *ci-devant* Spanish colonies, have been largely

increased. But, notwithstanding this increase, the United States continues to be by far the best market for British earthenware. Of the entire value exported in 1831, amounting to 458,965*l.*, the exports to the United States amounted to no less than 255,159*l.* The markets next in importance are Brazil, the British North American and West Indian colonies, Cuba, Germany, the Netherlands, &c. We have been assured that it is necessary to add $\frac{1}{4}$ to the declared value of the exports, to get their true value.

EAST INDIA COMPANY, a famous association, originally established for prosecuting the trade between England and India, which they acquired a right to carry on exclusively. Since the middle of last century, however, the Company's political have become of more importance than their commercial concerns.

EAST INDIES, a popular geographical term not very well defined, but generally understood to signify the continents and islands to the east and south of the river Indus, as far as the borders of China, including Timor and the Moluccas, but excluding the Philippine Islands, New Guinea, and New Holland. China and the Philippine Islands were, however, included within the limits of the East India Company's peculiar privileges.

I. EAST INDIA COMPANY (HISTORICAL SKETCH OF).

II. EAST INDIA COMPANY (CONSTITUTION OF).

III. EAST INDIES (STATE OF SOCIETY IN, GROWING DEMAND FOR ENGLISH GOODS, TRADE, COLONISATION, ETC.).

IV. EAST INDIES (EXTENT, POPULATION, MILITARY FORCE, REVENUE, ETC. OF BRITISH).

I. EAST INDIA COMPANY (HISTORICAL SKETCH OF).

The persevering efforts of the Portuguese to discover a route to India, by sailing round Africa, were crowned with success in 1497. And it may appear singular, that, notwithstanding the exaggerated accounts that had been prevalent in Europe, from the remotest antiquity, with respect to the wealth of India, and the importance to which the commerce with it had raised the Phœnicians and Egyptians in antiquity, the Venetians in the middle ages, and which it was then seen to confer on the Portuguese, the latter should have been allowed to monopolise it for nearly a century after it had been turned into a channel accessible to every nation. But the prejudices by which the people of most European states were actuated in the sixteenth century, and the peculiar circumstances under which they were placed, hindered them from embarking with that alacrity and ardour that might have been expected in this new commercial career. Soon after the Portuguese began to prosecute their discoveries along the coast of Africa, they applied to the pope for a bull, securing to them the exclusive right to and possession of all countries occupied by infidels, they either had discovered, or might discover, to the south of Cape Non, on the west coast of Africa, in 27° 54' north latitude: and the pontiff, desirous to display, and at the same time to extend, his power, immediately issued a bull to this effect. Nor, preposterous as a proceeding of this sort would now appear, did any one then doubt that the pope had a right to issue such a bull, and that all states and empires were bound to obey it. In consequence, the Portuguese were, for a lengthened period, allowed to prosecute their conquests in India without the interference of any other European power. And it was not till a considerable period after the beginning of the war, which the blind and brutal bigotry of Philip II. kindled in the Low Countries, that the Dutch navigators began to display their flag on the Eastern Ocean, and laid the foundations of their Indian empire.

The desire to comply with the injunctions in the pope's bull, and to avoid coming into collision, first with the Portuguese, and subsequently with the Spaniards, who had conquered Portugal in 1580, seems to have been the principal cause that led the English to make repeated attempts, in the reigns of Henry VIII. and Edward VI., and the early part of the reign of Elizabeth, to discover a route to India by a north-west or north-east passage; channels from which the Portuguese would have had no pretence for excluding them. But these attempts having proved unsuccessful, and the pope's bull having ceased to be of any effect in this country, the English merchants and navigators resolved to be no longer deterred by the imaginary rights of the Portuguese from directly entering upon what was then reckoned by far the most lucrative and advantageous branch of commerce. Captain Stephens, who performed the voyage in 1582, was the first Englishman who sailed to India by the Cape of Good Hope. The voyage of the famous Sir Francis Drake contributed greatly to diffuse a spirit of naval enterprise, and to render the English better acquainted with the newly opened route to India. But the voyage of the celebrated Mr. Thomas Cavendish was, in the latter respect, the

most important. Cavendish sailed from England in a little squadron, fitted out at his own expense, in July, 1586; and having explored the greater part of the Indian Ocean, as far as the Philippine Islands, and carefully observed the most important and characteristic features of the people and countries which he visited, returned to England, after a prosperous navigation, in September, 1588. Perhaps, however, nothing contributed so much to inspire the English with a desire to embark in the Indian trade, as the captures that were made, about this period, from the Spaniards. A Portuguese East India ship, or carrack, captured by Sir Francis Drake, during his expedition to the coast of Spain, inflamed the cupidity of the merchants by the richness of her cargo, at the same time that the papers found on board gave specific information respecting the traffic in which she had been engaged. A still more important capture, of the same sort, was made in 1593. An armament, fitted out for the East Indies by Sir Walter Raleigh, and commanded by Sir John Borroughs, fell in, near the Azores, with the largest of all the Portuguese carracks, a ship of 1,600 tons burden, carrying 700 men and 36 brass cannon; and, after an obstinate conflict, carried her into Dartmouth. She was the largest vessel that had been seen in England; and her cargo, consisting of gold, spices, calicoes, silks, pearls, drugs, porcelain, ivory, &c., excited the ardour of the English to engage in so opulent a commerce.

In consequence of these and other concurring causes, an association was formed in London, in 1599, for prosecuting the trade to India. The adventurers applied to the queen for a charter of incorporation, and also for power to exclude all other English subjects, who had not obtained a licence from them, from carrying on any species of traffic beyond the Cape of Good Hope or the Straits of Magellan. As exclusive companies were then very generally looked upon as the best instruments for prosecuting most branches of commerce and industry, the adventurers seem to have had little difficulty in obtaining their charter, which was dated the 31st of December, 1600. The corporation was entitled, "The Governor and Company of Merchants of London trading into the East Indies:" the first governor (Thomas Smythe, Esq.) and 24 directors were nominated in the charter; but power was given to the Company to elect a deputy governor, and, in future, to elect their governor and directors, and such other office-bearers as they might think fit to appoint. They were empowered to make by-laws; to inflict punishments, either corporal or pecuniary, provided such punishments were in accordance with the laws of England; to export all sorts of goods free of duty for 4 years; and to export foreign coin, or bullion, to the amount of 30,000*l.* a year, 6,000*l.* of the same being previously coined at the mint; but they were obliged to import, within 6 months after the completion of every voyage, except the first, the same quantity of silver, gold, and foreign coin that they had exported. The duration of the charter was limited to a period of 15 years; but with and under the condition that, if it were not found for the public advantage, it might be cancelled at any time upon 2 years' notice being given. Such was the origin of the British East India Company, — the most celebrated commercial association either of ancient or modern times, and which has now extended its sway over the whole of the Mogul empire.

It might have been expected that, after the charter was obtained, considerable eagerness would have been manifested to engage in the trade. But such was not the case. Notwithstanding the earnest calls and threats of the directors, many of the adventurers could not be induced to come forward to pay their proportion of the charges incident to the fitting out of the first expedition. And as the directors seem either to have wanted power to enforce their resolutions, or thought it better not to exercise it, they formed a subordinate association, consisting of such members of the Company as were really willing to defray the cost of the voyage, and to bear all the risks and losses attending it, on condition of their having the exclusive right to whatever profits might arise from it. And it was by such subordinate associations that the trade was conducted during the first 13 years of the Company's existence.

The first expedition to India, the cost of which amounted, ships and cargoes included, to 69,091*l.*, consisted of 5 ships, the largest being 600 and the smaller 130 tons burden. The goods put on board were principally bullion, iron, tin, broad cloths, cutlery, glass, &c. The chief command was intrusted to Captain James Lancaster, who had already been in India. They set sail from Torbay on the 13th of February, 1601. Being very imperfectly acquainted with the seas and countries they were to visit, they did not arrive at their destination, Acheen in Sumatra, till the 5th of June, 1602. But though tedious, the voyage was, on the whole, uncommonly prosperous. Lancaster entered into commercial treaties with the kings of Acheen and Bantam; and having taken on board a valuable cargo of pepper and other produce, he was fortunate enough, in his way home, to fall in with and capture, in concert with a Dutch vessel, a Portuguese carrack of 900 tons burden, richly laden. Lancaster returned to the Downs on the 11th of September, 1603. — (*Modern Universal History*, vol. x. p. 16.; *Macpherson's Commerce of the European Powers with India*, p. 81.)

But notwithstanding the favourable result of this voyage, the expeditions fitted out in the years immediately following, though sometimes consisting of larger ships, were not, at an average, materially increased. In 1612, Captain Best obtained from the court at Delhi several considerable privileges; and, amongst others, that of establishing a factory at Surat; which city was, henceforth, looked upon as the principal British station in the west of India, till the acquisition of Bombay.

In establishing factories in India, the English only followed the example of the Portuguese and Dutch. It was contended, that they were necessary to serve as *depôts* for the goods collected in the country for exportation to Europe, as well as for those imported into India, in the event of their not meeting with a ready market on the arrival of the ships. Such establishments, it was admitted, are not required in civilised countries; but the peculiar and unsettled state of India was said to render them indispensable there. Whatever weight may be attached to this statement, it is obvious that factories formed for such purposes could hardly fail of speedily degenerating into a species of forts. The security of the valuable property deposited in them, furnished a specious pretext for putting them in a condition to withstand an attack, while the agents, clerks, warehousemen, &c. formed a sort of garrison. Possessing such strong holds, the Europeans were early emboldened to act in a manner quite inconsistent with their character as merchants; and but a very short time elapsed before they began to form schemes for monopolising the commerce of particular districts, and acquiring territorial dominion.

Though the Company met with several heavy losses during the earlier part of their traffic with India, from shipwrecks and other unforeseen accidents, and still more from the hostility of the Dutch, yet, on the whole, the trade was decidedly profitable. There can, however, be little doubt, that their gains, at this early period, have been very much exaggerated. During the first 13 years, they are said to have amounted to 132 per cent. But then it should be borne in mind, as Mr. Grant has justly stated, that the voyages were seldom accomplished in less than 30 months, and sometimes extended to 3 or 4 years: and it should further be remarked, that on the arrival of the ships at home, the cargoes were disposed of at long credits of 18 months or 2 years; and that it was frequently even 6 or 7 years before the concerns of a single voyage were finally adjusted. — (*Sketch of the History of the Company*, p. 13.) When these circumstances are taken into view, it will immediately be seen that the Company's profits were not, really, by any means so great as has been represented. It may not, however, be uninteresting to remark, that the principal complaint that was then made against the Company did not proceed so much on the circumstance of its charter excluding the public from any share in an advantageous traffic, as in its authorising the Company to export gold and silver of the value of 30,000*l.* a year. It is true that the charter stipulated that the Company should import an equal quantity of gold and silver within 6 months of the termination of every voyage: but the enemies of the Company contended that this condition was not complied with; and that it was, besides, highly injurious to the public interest, and *contrary to all principle*, to allow gold and silver to be sent out of the kingdom. The merchants and others interested in the support of the Company could not controvert the reasoning of their opponents, without openly impugning the ancient policy of absolutely preventing the exportation of the precious metals. They did not, however, venture to contend, if the idea really occurred to them, that the exportation of bullion to the East was advantageous, on the broad ground of the commodities purchased by it being of greater value in England. But they contended that the exportation of bullion to India was advantageous, because the commodities thence imported were chiefly re-exported to other countries from which a much greater quantity of bullion was obtained than had been required to pay for them in India. Mr. Thomas Mun, a director of the East India Company, and the ablest of its early advocates, ingeniously compares the operations of the merchant in conducting a trade carried on by the exportation of gold and silver to the seed time and harvest of agriculture. "If we only behold," says he, "the actions of the husbandman in the seed time, when he casteth away much good corn into the ground, we shall account him rather a madman than a husbandman. But when we consider his labours in the harvest, which is the end of his endeavours, we find the worth and plentiful increase of his actions." — (*Treasure by Foreign Trade*, p. 50. ed. 1664.)

We may here remark, that what has been called the *mercantile system* of political economy, or that system which measures the progress of a country in the career of wealth by the supposed balance of payments in its favour, or by the estimated excess of the value of its exports over that of its imports, appears to have originated in the excuses now set up for the exportation of bullion. Previously to this epoch, the policy of prohibiting the exportation of bullion had been universally admitted; but it now began to be pretty generally allowed, that its exportation might be productive of advantage, provided it occasioned the subsequent exportation of a greater amount of raw or manufactured products to countries whence bullion was obtained for them. This, when compared with the previously existing prejudice — for it hardly deserves the name of

system — which wholly interdicted the exportation of gold and silver, must be allowed to be a considerable step in the progress to sounder opinions. The maxim, *ce n'est que le premier pas qui coûte*, was strikingly verified on this occasion. The advocates of the East India Company began gradually to assume a higher tone, and, at length, boldly contended that bullion was nothing but a commodity, and that its exportation ought to be rendered as free as that of any thing else. Nor were these opinions confined to the partners of the East India Company. They were gradually communicated to others; and many eminent merchants were taught to look with suspicion on several of the previously received dogmas with respect to commerce, and were, in consequence, led to acquire more correct and comprehensive views. The new ideas ultimately made their way into the House of Commons; and, in 1663, the statutes prohibiting the exportation of foreign coin and bullion were repealed, and full liberty given to the East India Company and to private traders to export them in unlimited quantities.

But the objection to the East India Company, or rather the East India trade, on the ground of its causing the exportation of gold and silver, admitted of a more direct and conclusive, if not a more ingenious reply. How compendious soever the ancient intercourse with India by the Red Sea and the Mediterranean, it was unavoidably attended with a good deal of expense. The productions of the remote parts of Asia, brought to Ceylon, or the ports on the Malabar coast, by the natives, were there put on board the ships which arrived from the Arabic gulf. At Berenice they were landed, and carried by camels 250 miles to the banks of the Nile. They were there again embarked, and conveyed down the river to Alexandria, whence they were despatched to different markets. The addition to the price of goods by such a multiplicity of operations must have been considerable; more especially as the price charged on each operation was fixed by monopolists, subject to no competition or control. Pliny says, that the cost of the Arabian and Indian products brought to Rome when he flourished (A. D. 70.), was increased a hundred fold by the expenses of transit—(*Hist. Nat. lib. vi. c. 23.*); but there can be little or no doubt that this is to be regarded as a rhetorical exaggeration. — (See *anté*, p. 18.) There are good grounds for thinking that the less bulky sorts of Eastern products, such as silk, spices, balsams, precious stones, &c., which were those principally made use of at Rome, might, supposing there were no political obstacles in the way, be conveyed from most parts of India to the ports on the Mediterranean by way of Egypt, at a decidedly cheaper rate than they could be conveyed to them by the Cape of Good Hope.

But at the period when the latter route to India began to be frequented, Syria, Egypt, &c. were occupied by Turks and Mamelukes; barbarians who despised commerce and navigation, and were, at the same time, extremely jealous of strangers, especially of Christians or infidels. The price of the commodities obtained through the intervention of such persons was necessarily very much enhanced; and the discovery of the route by the Cape of Good Hope was, consequently, of the utmost importance, for, by putting an end to the monopoly enjoyed by the Turks and Mamelukes, it introduced, for the first time, something like competition into the Indian trade, and enabled the western parts of Europe to obtain supplies of Indian products for about a third part of what they had previously cost. Mr. Mun, in a tract published in 1621, estimates the quantity of Indian commodities imported into Europe, and their cost when bought in Aleppo and in India, as follows:—

Cost of Indian commodities consumed in Europe when bought in Aleppo (or Alexandria).			
		£	s. d.
6,000,000 lbs. pepper cost, with charges, &c. at Aleppo, 2s. per lb.	- - - - -	600,000	0 0
450,000 lbs. cloves, at 4s. 9d.	- - - - -	106,875	10 0
150,000 lbs. mace, at 4s. 9d.	- - - - -	35,626	0 0
400,000 lbs. nutmegs, at 2s. 4d.	- - - - -	46,666	2 4
350,000 lbs. indigo, at 4s. 4d.	- - - - -	75,833	6 8
1,000,000 lbs. Persian raw silk, at 12s.	- - - - -	600,000	0 0
		£1,465,000	19 0

But the same quantities of the same commodities cost, when bought in the East Indies, according to Mr. Mun, as follows:—

		£	s. d.
6,000,000 lbs. pepper, at 2½d. per lb.	- - - - -	62,500	0 0
450,000 lbs. cloves, at 9d.	- - - - -	16,875	0 0
150,000 lbs. mace, at 8d.	- - - - -	5,000	0 0
400,000 lbs. nutmegs, at 4d.	- - - - -	6,666	13 4
350,000 lbs. indigo, at 1s. 2d.	- - - - -	20,416	12 4
1,000,000 lbs. raw silk, at 8s.	- - - - -	400,000	0 0
		£511,458	5 8

Which being deducted from the former, leaves a balance of 953,542l. 13s. 4d. And supposing that the statements made by Mr. Mun are correct, and that allowance is made for the difference between the freight from Aleppo and India, the result would indicate the saving which the discovery of the route by the Cape of Good Hope occasioned in

the purchase of the above-mentioned articles. — (*A Discourse of Trade from England to the East Indies*, by T. M., original ed. p. 10. This tract, which is very scarce, is reprinted in Purchas's Pilgrims.)

In the same publication (p. 37.), Mr. Mun informs us that, from the beginning of the Company's trade to July, 1620, they had sent 79 ships to India; of which 34 had come home safely and richly laden, 4 had been worn out by long service in India, 2 had been lost in careening, 6 had been lost by the perils of the sea, and 12 had been captured by the Dutch. Mr. Mun further states, that the exports to India, since the formation of the Company, had amounted to 840,376*l.*; that the produce brought from India had cost 356,288*l.*, and had produced here the enormous sum of 1,914,600*l.*; that the quarrels with the Dutch had occasioned a loss of 84,088*l.*; and that the stock of the Company, in ships, goods in India, &c., amounted to 400,000*l.*

The hostility of the Dutch, to which Mr. Mun has here alluded, was long a very formidable obstacle to the Company's success. The Dutch early endeavoured to obtain the exclusive possession of the spice trade, and were not at all scrupulous about the means by which they attempted to bring about this their favourite object. The English, on their part, naturally exerted themselves to obtain a share of so valuable a commerce; and as neither party was disposed to abandon its views and pretensions, the most violent animosities grew up between them. In this state of things, it would be ridiculous to suppose that unjustifiable acts were not committed by the one party as well as the other; though the worst act of the English appears venial, when compared with the conduct of the Dutch in the massacre at Amboyna, in 1622. While, however, the Dutch Company was vigorously supported by the government at home, the English Company met with no efficient assistance from the feeble and vacillating policy of James and Charles. The Dutch either despised their remonstrances, or defeated them by an apparent compliance; so that no real reparation was obtained for the outrages they had committed. During the civil war, Indian affairs were necessarily lost sight of; and the Dutch continued, until the ascendancy of the republican party had been established, to reign triumphant in the East, where the English commerce was nearly annihilated.

But notwithstanding their depressed condition, the Company's servants in India laid the foundation, during the period in question, of the settlements at Madras and in Bengal. Permission to build Fort St. George was obtained from the native authorities in 1640. In 1658, Madras was raised to the station of a presidency. In 1645, the Company began to establish factories in Bengal; the principal of which was at Hooghly. These were, for a lengthened period, subordinate to the presidency at Madras.

No sooner, however, had the civil wars terminated, than the arms and councils of Cromwell retrieved the situation of our affairs in India. The war which broke out between the long parliament and the Dutch, in 1652, was eminently injurious to the latter. In the treaty of peace, concluded in 1654, it was stipulated that indemnification should be made by the Dutch for the losses and injuries sustained by the English merchants and factors in India. The 27th article bears, "that the Lords, the states-general of the United Provinces, shall take care that justice be done upon those who were partakers or accomplices in the massacre of the English at Amboyna, as the republic of England is pleased to term that fact, provided any of them be living." A commission was at the same time appointed, conformably to another article of the treaty, to inquire into the reciprocal claims which the subjects of the contracting parties had upon each other for losses sustained in India, Brazil, &c.; and, upon their decision, the Dutch paid the sum of 85,000*l.* to the East India Company, and 3,615*l.* to the heirs or executors of the sufferers at Amboyna. — (*Bruce's Annals*, vol. i. p. 489.)

The charter under which the East India Company prosecuted their exclusive trade to India, being merely a grant from the Crown, and not ratified by any act of parliament, was understood by the merchants to be at an end when Charles I. was deposed. They were confirmed in this view of the matter, from the circumstance of Charles having himself granted, in 1635, a charter to Sir William Courten and others, authorising them to trade with those parts of India with which the Company had not established any regular intercourse. The reasons alleged in justification of this measure, by the Crown, were, that "the East India Company had neglected to establish fortified factories, or seats of trade, to which the king's subjects could resort with safety; that they had consulted their own interests only, without any regard to the king's revenue; and, in general, that they had broken the condition on which their charter and exclusive privileges had been granted to them." — (*Rym. Fœdera*, vol. xx. p. 146.)

Courten's association, for the foundation of which such satisfactory reasons had been assigned, continued to trade with India during the remainder of Charles's reign; and no sooner had the arms of the Commonwealth forced the Dutch to desist from their depredations, and to make reparation for the injuries they had inflicted on the English in India, than private adventurers engaged in great numbers in the Indian trade, and carried it on with a zeal, economy, and success, that monopoly can never expect to rival. It is

stated in a little work, entitled *Britannia Languens*, published in 1680, the author of which has evidently been a well-informed and intelligent person, that during the years 1653, 1654, 1655, and 1656, when the trade to India was open, the private traders imported East India commodities in such large quantities, and sold them at such reduced prices, that they not only fully supplied the British markets, but had even come into successful competition with the Dutch in the market of Amsterdam, "and very much sunk the actions (shares) of the Dutch East India Company."—(p. 132.) This circumstance naturally excited the greatest apprehensions on the part of the Dutch Company; for, besides the danger that they now ran of being deprived, by the active competition of the English merchants, of a considerable part of the trade which they had previously enjoyed, they could hardly expect that, if the trade were thrown open in England, the monopoly would be allowed to continue in Holland. A striking proof of what is now stated is to be found in a letter in the third volume of *Thurlow's State Papers*, dated at the Hague, the 15th of January, 1654, where it is said, that "the merchants of Amsterdam have advice that the Lord Protector intends to dissolve the East India Company at London, and to declare the navigation and commerce of the East Indies free and open; which doth cause great jealousy at Amsterdam, as a thing that will very much prejudice the East India Company in Holland."

Feeling that it was impossible to contend with the private adventurers under a system of fair competition, the moment the treaty with the Dutch had been concluded, the Company began to solicit a renewal of their charter; but in this they were not only opposed by the free traders, but by a part of themselves. To understand how this happened, it may be proper to mention that Courten's association, the origin of which has been already noticed, had begun, in 1648, to found a colony at Assuda, an island near Madagascar. The Company, alarmed at this project, applied to the council of state to prevent its being carried into effect; and the council, without entering on the question of either party's rights, recommended to them to form a union; which was accordingly effected in 1649. But the union was, for a considerable time, rather nominal than real; and when the Dutch war had been put an end to, most of those holders of the Company's stock who had belonged to Courten's association joined in petitioning the council of state that the trade might in future be carried on, not by a joint stock, but by a *regulated* company; so that each individual engaging in it might be allowed to employ his own stock, servants, and shipping, in whatever way he might conceive most for his own advantage. — (*Petition of Adventurers*, 17th of Nov. 1656; *Bruce's Annals*, vol. i. p. 518.)

This proposal was obviously most reasonable. The Company had always founded their claim to a monopoly of the trade on the alleged ground of its being necessary to maintain forts, factories, and ships of war in India; and that as this was not done by government, it could only be done by a Company. But, by forming the traders with India into a regulated company, they might have been subjected to whatever rules were considered most advisable; and such special duties might have been laid on the commodities they exported and imported, as would have sufficed to defray the public expenses required for carrying on the trade, at the same time that the inestimable advantages of free competition would have been secured; each individual trader being left at liberty to conduct his enterprises, subject only to a few general regulations, in his own way and for his own advantage. — (See COMPANIES.)

But notwithstanding the efforts of the petitioners, and the success that was clearly proved to have attended the operations of the private traders, the Company succeeded in obtaining a renewal of their charter from Cromwell in 1657. Charles II. confirmed this charter in 1661; and at the same time conferred on them the power of making peace or war with any power or people *not of the Christian religion*; of establishing fortifications, garrisons, and colonies; of exporting ammunition and stores to their settlements duty free; of seizing and sending to England such British subjects as should be found trading to India without their leave; and of exercising civil and criminal jurisdiction in their settlements, according to the laws of England. Still, however, as this charter was not fully confirmed by any act of parliament, it did not prevent traders, or interlopers as they were termed, from appearing within the limits of the Company's territories. The energy of private commerce, which, to use the words of Mr. Orme, "sees its drift with eagles' eyes," formed associations at the risk of trying the consequence at law, being safe at the outset, and during the voyage, since the Company were not authorised to stop or seize the ships of those who thus attempted to come into competition with them. Hence their monopoly was by no means complete; and it was not till after the Revolution, and when a free system of government had been established at home, that, by a singular contradiction, the authority of parliament was interposed to enable the Company wholly to engross the trade with the East.

In addition to the losses arising from this source, the Company's trade suffered severely, during the reign of Charles II., from the hostilities that were then waged with the Dutch, and from the confusion and disorders caused by contests among the nativ

princes; but in 1668, the Company obtained a very valuable acquisition in the island of Bombay. Charles II. acquired this island as a part of the marriage portion of his wife, Catharine of Portugal; and it was now made over to the Company, on condition of their not selling or alienating it to any persons whatever, except such as were subjects of the British crown. They were allowed to legislate for their new possession; but it was enjoined that their laws should be consonant to reason, and "as near as might be" agreeable to the practice of England. They were authorised to maintain their dominion by force of arms; and the natives of Bombay were declared to have the same liberties as natural born subjects. The Company's western presidency was soon after transferred from Surat to Bombay.

In 1664, the French East India Company was formed; and 10 years afterwards they laid the foundation of their settlement at Pondicherry.

But the reign of Charles II. is chiefly memorable in the Company's annals, from its being the era of the commencement of the tea trade. The first notice of tea in the Company's records is found in a despatch, addressed to their agent at Bantam, dated 24th of January, 1667-8, in which he is desired to send home 100 lbs. of tea, "the best he can get." — (*Bruce's Annals*, vol. ii. p. 210.) Such was the late and feeble beginning of the tea trade; a branch of commerce that has long been of vast importance to the British nation; and without which, it is more than probable that the East India Company would long since have ceased to exist, at least as a mercantile body.

In 1677, the Company obtained a fresh renewal of their charter; receiving at the same time an indemnity for all past misuse of their privileges, and authority to establish a mint at Bombay.

During the greater part of the reigns of Charles II. and James II., the Company's affairs at home were principally managed by the celebrated Sir Josiah Child, the ablest commercial writer of the time; and in India, by his brother Sir John Child. In 1681, Sir Josiah published an apology for the Company, under the signature of Φιλοπατρις— "A Treatise wherein is demonstrated that the East India Trade is the most National of all Foreign Trades:" in which, besides endeavouring to vindicate the Company from the objections that had been made against it, he gives an account of its state at the time. From this account it appears that the Company consisted of 556 partners; that they had from 35 to 36 ships, of from 775 to 100 tons, employed in the trade between England and India, and from port to port in India— (p. 23.); that the custom duties upon the trade amounted to about 60,000*l.* a year; and that the value of the exports, "in lead, tin, cloth, and stuffs, and other commodities of the production and manufacture of England," amounted to about 60,000*l.* or 70,000*l.* a year. Sir Josiah seems to have been struck, as he well might, by the inconsiderable amount of the trade; and he therefore dwells on the advantages of which it was indirectly productive, in enabling us to obtain supplies of raw silk, pepper, &c. at a much lower price than they would otherwise have fetched. But this, though true, proved nothing in favour of the Company; it being an admitted fact, that those articles were furnished at a still lower price by the interlopers or private traders.

Sir Josiah Child was one of the first who projected the formation of a territorial empire in India. But the expedition fitted out in 1686, in the view of accomplishing this purpose, proved unsuccessful; and the Company were glad to accept peace on the terms offered by the Mogul. Sir John Child, having died during the course of these transactions, was succeeded in the principal management of the Company's affairs in India by Mr. Vaux. On the appointment of the latter, Sir Josiah Child, to whom he owed his advancement, exhorted him to act with vigour, and to carry whatever instructions he might receive from home into immediate effect. Mr. Vaux returned for answer that he should endeavour to acquit himself with integrity and justice, and that he would make the laws of his country the rule of his conduct. Sir Josiah Child's answer to this letter is curious: — "He told Mr. Vaux roundly that he expected his orders were to be his rules, and not the laws of England, which were a heap of nonsense, compiled by a few ignorant country gentlemen, who hardly knew how to make laws for the good government of their own private families, much less for the regulating of companies and foreign commerce." — (*Hamilton's New Account of the East Indies*, vol. i. p. 232.)

During the latter part of the reign of Charles II., and that of his successor, the number of private adventurers, or interlopers, in the Indian trade, increased in an unusual degree. The Company vigorously exerted themselves in defence of what they conceived to be their rights; and the question with respect to the validity of the powers conferred on them by their charter was at length brought to issue, by a prosecution carried on at their instance against Mr. Thomas Sandys, for trading to the East Indies without their licence. Judgment was given in favour of the Company in 1685. But this decision was ascribed to corrupt influence; and instead of allaying, only served to increase the clamour against them. The meeting of the Convention Parliament gave the Company's

opponents hopes of a successful issue to their efforts; and had they been united, they might probably have succeeded. Their opinions were, however, divided — part being for throwing the trade open, and part for the formation of a new company on a more liberal footing. The latter being formed into a body, and acting in unison, the struggle against the Company was chiefly carried on by them. The proceedings that took place on this occasion are amongst the most disgraceful in the history of the country. The most open and unblushing corruption was practised by all parties. — “*It was, in fact, a trial which side should bribe the highest; public authority inclining to one or other as the irresistible force of gold directed.*” — (*Modern Universal History*, vol. x. p. 127.) Government appears, on the whole, to have been favourable to the Company; and they obtained a fresh charter from the Crown in 1693. But in the following year the trade was virtually laid open by a vote of the House of Commons, “that all the subjects of England had an equal right to trade to the East Indies, unless prohibited by act of parliament.” Matters continued on this footing till 1698. The pecuniary difficulties in which government was then involved, induced them to apply to the Company for a loan of 2,000,000*l.* for which they offered 8 per cent. interest. The Company offered to advance 700,000*l.* at 4 per cent.; but the credit of government was at the time so low, that they preferred accepting an offer from the associated merchants, who had previously opposed the Company, of the 2,000,000*l.* at 8 per cent., on condition of their being formed into a new and exclusive company. While this project was in agitation, the advocates of free trade were not idle, but exerted themselves to show that, instead of establishing a new Company, the old one ought to be abolished. But however conclusive and unanswerable, their arguments, having no adventitious recommendations in their favour, failed of making any impression. The new Company was established by authority of the legislature; and as the charter of the old Company was not yet expired, the novel spectacle was exhibited of two legally constituted bodies, each claiming an exclusive right to the trade of the same possessions!

Notwithstanding all the pretensions set up by those who had obtained the new charter during their struggle with the old Company, it was immediately seen that they were as anxious as the latter to suppress every thing like free trade. They had not, it was obvious, been actuated by any enlarged views, but merely by a wish to grasp at the monopoly, which they believed would redound to their own individual interest. The public, in consequence, became equally disgusted with both parties; or if there were any difference, it is probable that the new Company was looked upon with the greatest aversion, inasmuch as we are naturally more exasperated by what we conceive to be duplicity and bad faith, than by fair undisguised hostility.

At first the mutual hatred of the rival associations knew no bounds. But they were not long in perceiving that such conduct would infallibly end in their ruin; and that, while one was labouring to destroy the other, the friends of free trade might step in and procure the dissolution of both. In consequence, they became gradually reconciled; and in 1702, having adjusted their differences, they resolved to form themselves into one company, entitled, *The United Company of Merchants of England trading to the East Indies*.

The authority of parliament was soon after interposed to give effect to this agreement.

The United Company engaged to advance 1,200,000*l.* to government without interest, which, as a previous advance had been made of 2,000,000*l.* at 8 per cent., made the total sum due to them by the public 3,200,000*l.*, bearing interest at 5 per cent.; and government agreed to ratify the terms of their agreement, and to extend the charter to the 25th of March, 1726, with 3 years' notice.

While those important matters were transacting at home, the Company had acquired some additional possessions in India. In 1692, the Bengal agency was transferred from Hooghly to Calcutta. In 1698, the Company acquired a grant from one of the grandsons of Aurengzebe, of Calcutta and 2 adjoining villages; with leave to exercise judiciary powers over the inhabitants, and to erect fortifications. These were soon after constructed, and received, in compliment to William III., then king of England, the name of Fort William. The agency at Bengal, which had hitherto been subsidiary only, was now raised to the rank of a presidency.

The vigorous competition that had been carried on for some years before the coalition of the old and new Companies, between them and the private traders, had occasioned a great additional importation of Indian silks, piece goods, and other products, and a great reduction of their price. These circumstances occasioned the most vehement complaints amongst the home manufacturers, who resorted to the arguments invariably made use of on such occasions by those who wish to exclude foreign competition; affirming that manufactured India goods had been largely substituted for those of England; that the English manufacturers had been reduced to the cruel necessity either of selling nothing, or of selling their commodities at such a price as left them no profit; that great numbers of their workmen had been thrown out of employment; and last of all, that

Indian goods were not bought by British goods, but by gold and silver, the exportation of which had caused the general impoverishment of the kingdom! The merchants and others interested in the India trade could not, as had previously happened to them in the controversy with respect to the exportation of bullion, meet these statements without attacking the principles on which they rested, and maintaining, in opposition to them, that it was for the advantage of every people to buy the products they wanted in the cheapest market. This just and sound principle was, in consequence, enforced in several petitions presented to parliament by the importers of Indian goods; and it was also enforced in several able publications that appeared at the time. But these arguments, how unanswerable soever they may now appear, had then but little influence; and in 1701, an act was passed, prohibiting the importation of Indian manufactured goods for home consumption.

For some years after the re-establishment of the Company, it continued to prosecute its efforts to consolidate and extend its commerce. But the unsettled state of the Mogul empire, coupled with the determination of the Company to establish factories in every convenient situation, exposed their affairs to perpetual vicissitudes. In 1715, it was resolved to send an embassy to Delhi, to solicit from Furucksur, an unworthy descendant of Aurengzebe, an extension and confirmation of the Company's territory and privileges. Address, accident, and the proper application of *presents*, conspired to ensure the success of the embassy. The grants or patents solicited by the Company were issued in 1717. They were in all 34. The substance of the privileges they conferred was, that English vessels wrecked on the coasts of the empire should be exempt from plunder; that the annual payment of a stipulated sum to the government of Surat should free the English trade at that port from all duties and exactions; that those villages contiguous to Madras formerly granted and afterwards refused by the government of Arcot, should be restored to the Company; that the island of Diu, near the port of Masulipatam, should belong to the Company, paying for it a fixed rent; that in Bengal, all persons, whether European or native, indebted or accountable to the Company, should be delivered up to the presidency on demand; that goods of export or import, belonging to the English, might, under a *dustuck* or passport from the president of Calcutta, be conveyed duty free through the Bengal provinces; and that the English should be at liberty to purchase the lordship of 37 towns contiguous to Calcutta, and in fact commanding both banks of the river for 10 miles south of that city. — (*Grant's Sketch of the Hist. of the East India Company*, p. 128.)

The important privileges thus granted, were long regarded as constituting the great charter of the English in India. Some of them, however, were not fully conceded; but were withheld or modified by the influence of the emperor's lieutenants, or soubahdars.

In 1717, the Company found themselves in danger from a new competitor. In the course of that year some ships appeared in India, fitted out by private adventurers from Ostend. Their success encouraged others to engage in the same line; and in 1722, the adventurers were formed into a company under a charter from his Imperial Majesty. The Dutch and English Companies, who had so long been hostile to each other, at once laid aside their animosities, and joined heartily in an attempt to crush their new competitors. Remonstrances being found ineffectual, force was resorted to; and the vessels of the Ostend Company were captured, under the most frivolous pretences, in the open seas and on the coasts of Brazil. The British and Dutch governments abetted the selfish spirit of hostility displayed by their respective Companies. And the emperor was, in the end, glad to purchase the support of Great Britain and Holland to the pragmatic sanction, by the sacrifice of the Company at Ostend.

Though the Company's trade had increased, it was still inconsiderable; and it is very difficult, indeed, when one examines the accounts that have from time to time been published of the Company's mercantile affairs, to imagine how the idea ever came to be entertained that their commerce was of any considerable, much less paramount, importance. At an average of the 10 years ending with 1724, the total value of the British manufactures and other products annually exported to India amounted to only 92,410*l.* 12*s.* 6*d.* The average value of the bullion annually exported during the same period, amounted to 518,102*l.* 11*s.* 0*d.*; making the total annual average exports 617,513*l.* 3*s.* 10*d.*; — a truly pitiful sum, when we consider the wealth, population, and industry of the countries between which the Company's commerce was carried on; and affording by its smallness a strong presumptive proof of the effect of the monopoly in preventing the growth of the trade.

In 1730, though there were 3 years still unexpired of the Company's charter, a vigorous effort was made by the merchants of London, Bristol, and Liverpool, to prevent its renewal. It has been said that the gains of the Company, had they been exactly known, would not have excited any very envious feelings on the part of the merchants; but being concealed, they were exaggerated; and the boasts of the Company as to the importance of their trade contributed to spread the belief that their profits were enormous,

and consequently stimulated the exertions of their opponents. Supposing, however, that the real state of the case had been known, there was still enough to justify the utmost exertions on the part of the merchants: for the limited profits made by the Company, notwithstanding their monopoly, were entirely owing to the misconduct of their agents, which they had vainly endeavoured to restrain; and to the waste inseparable from such unwieldy establishments.

The merchants, on this occasion, followed the example that had been set by the petitioners for free trade in 1656. They offered, in the first place, to advance the 3,200,000*l.* lent by the Company to the public, on more favourable terms. And in the second place, they proposed that the subscribers to this loan should be formed into a regulated company, for opening the trade, under the most favourable circumstances, to all classes of their countrymen.

It was not intended that the Company should trade upon a joint stock, and in their corporate capacity, but that every individual who pleased should trade in the way of private adventure. The Company were to have the charge of erecting and maintaining the forts and establishments abroad; and for this, and for other expenses attending what was called the enlargement and preservation of the trade, it was proposed that they should receive a duty of 1 per cent. upon all exports to India, and of 5 per cent. upon all imports from it. For ensuring obedience to this and other regulations, it was to be enacted, that no one should trade to India without licence from the Company. And it was proposed that 31 years, with 3 years' notice, should be granted as the duration of their peculiar privilege.

"It appears from this," says Mr. Mill, "that the end which was proposed to be answered, by incorporating such a company, was the preservation and erection of the forts, buildings, and other fixed establishments, required for the trade of India. This Company promised to supply that demand which has always been held forth as peculiar to the India trade, as the grand exigency which, distinguishing the traffic with India from all other branches of trade, rendered monopoly advantageous in that peculiar case, how much soever it might be injurious in others. While it provided for this real or pretended want, it left the trade open to all the advantages of private enterprise, private vigilance, private skill, and private economy,—the virtues by which individuals thrive and nations prosper. And it gave the proposed company an interest in the careful discharge of its duty, by making its profits increase in exact proportion with the increase of the trade, and, of course, with the facilities and accommodation by which the trade was promoted.

"Three petitions were presented to the House of Commons in behalf of the proposed company, by the merchants of London, Bristol, and Liverpool. It was urged, that the proposed company would, through the competition of which it would be productive, cause a great extension of the trade; that it would produce a larger exportation of our own produce and manufactures to India, and reduce the price of all Indian commodities to the people at home; that new channels of traffic would be opened in Asia and America, as well as in Europe; that the duties of customs and excise would be increased; and that the waste and extravagance caused by the monopoly would be entirely avoided."—(*Mill's India*, vol. iii. p. 37.)

But these arguments did not prevail. The Company magnified the importance of their trade; and contended, that it would be unwise to risk advantages already realised, for the sake of those that were prospective and contingent. They alleged that, if the trade to India were thrown open, the price of goods in India would be so much enhanced by the competition of different traders, and their price in England so much diminished, that the freedom of the trade would certainly end in the ruin of all who had been foolish enough to adventure in it. To enlarge on the fallacy of these statements would be worse than superfluous. It is obvious that nothing whatever could have been risked, and that a great deal would have been gained, by opening the trade in the way that was proposed. And if it were really true that the trade to India ought to be subjected to a monopoly, lest the traders by their competition should ruin each other, it would follow that the trade to America—and not that only, but every branch both of the foreign and home trade of the empire—should be surrendered to exclusive companies. But such as the Company's arguments were, they seemed satisfactory to parliament. They, however, consented to reduce the interest on the debt due to them by the public from 5 to 4 per cent., and contributed a sum of 200,000*l.* for the public service. On these conditions it was agreed to extend their exclusive privileges to Lady-day, 1766, with the customary addition of 3 years' notice.

For about 15 years from this period, the Company's affairs went on without any very prominent changes. But notwithstanding the increased importation of tea, the consumption of which now began rapidly to extend, their trade continued to be comparatively insignificant. At an average of the 8 years ending with 1741, the value of the British goods and products of all sorts, exported by the Company to India and China

amounted to only 157,944*l.* 4*s.* 7*d.* a year! And during the 7 years ending with 1748, they amounted to only 188,176*l.* 16*s.* 4*d.* And when it is borne in mind that these exports included the military stores of all sorts, forwarded to the Company's settlements in India and at St. Helena, the amount of which was, at all times, very considerable, it does appear exceedingly doubtful whether the Company really exported, during the entire period from 1730 to 1748, 150,000*l.* worth of British produce as a legitimate mercantile adventure! Their trade, such as it was, was entirely carried on by shipments of bullion; and even its annual average export, during the 7 years ending with 1748, only amounted to 548,711*l.* 19*s.* 2*d.* It would seem, indeed, that the Company had derived no perceptible advantage from the important concessions obtained from the Mogul emperor, in 1717. But the true conclusion is, not that these concessions were of little value, but that the deadening influence of monopoly had so paralysed the Company, that they were unable to turn them to account; and that, though without competitors, and with opulent kingdoms for their customers, their commerce was hardly greater than that carried on by some single merchants.

In 1732, the Company were obliged to reduce their dividend from 8 to 7 per cent., at which rate it continued till 1744.

The opposition the Company had experienced from the merchants, when the question as to the renewal of their charter was agitated, in 1730, made them very desirous to obtain the next renewal in as quiet a manner as possible. They therefore proposed, in 1743, when 23 years of their charter were yet unexpired, to lend 1,000,000*l.* to government, at 3 per cent., provided their exclusive privileges were extended to 1780, with the usual notice. And as none were expecting such an application, or prepared to oppose it, the consent of government was obtained without difficulty.

But the period was now come, when the mercantile character of the East India Company,—if, indeed, it could with propriety, be, at any time, said to belong to them,—was to be eclipsed by their achievements as a military power, and the magnitude of their conquests. For about two centuries after the European powers began their intercourse with India, the Mogul princes were regarded as amongst the most opulent and powerful of monarchs. Though of a foreign lineage—being descended from the famous Tamerlane, or Timur Bee, who overran India in 1400—and of a different religion from the great body of their subjects, their dominion was firmly established in every part of their extensive empire. The administration of the different provinces was committed to officers, denominated soubahdars, or nabobs, intrusted with powers, in their respective governments, similar to those enjoyed by the Roman prætors. So long as the emperors retained any considerable portion of the vigour and bravery of their hardy ancestors, the different parts of the government were held in due subordination, and the soubahdars yielded a ready obedience to the orders from Delhi. But the emperors were gradually debauched by the apparently prosperous condition of their affairs. Instead of being educated in the council or the camp, the heirs of almost unbounded power were brought up in the slothful luxury of the seraglio; ignorant of public affairs; benumbed by indolence; depraved by the flattery of women, of eunuchs, and of slaves; their minds contracted with their enjoyments; their inclinations were vilified by their habits; and their government grew as vicious, as corrupt, and as worthless as themselves. When the famous Kouli Khan, the usurper of the Persian throne, invaded India, the effeminate successor of Tamerlane and Aurengzebe was too unprepared to oppose, and too dastardly to think of avenging the attack. This was the signal for the dismemberment of the monarchy. No sooner had the invader withdrawn, than the soubahdars either openly threw off their allegiance to the emperor, or paid only a species of nominal or mock deference to his orders. The independence of the soubahdars was very soon followed by wars amongst themselves; and, being well aware of the superiority of European troops and tactics, they anxiously courted the alliance and support of the French and English East India Companies. These bodies, having espoused different sides, according as their interests or prejudices dictated, began very soon to turn the quarrels of the soubahdars to their own account. Instead of being contented, as hitherto, with the possession of factories and trading towns, they aspired to the dominion of provinces; and the struggle soon came to be, not which of the native princes should prevail, but whether the English or the French should become the umpires of India.

But these transactions are altogether foreign to the subject of this work; nor could any intelligible account of them be given without entering into lengthened statements. We shall only, therefore, observe that the affairs of the French were ably conducted by La Bourdonnais, Dupleix, and Lally, officers of distinguished merit, and not less celebrated for their great actions than for the base ingratitude of which they were the victims. But though victory seemed at first to incline to the French and their allies, the English affairs were effectually retrieved by the extraordinary talents and address of a single individual;—Colonel (afterwards Lord) Clive was equally brave, cautious, and enterprising;

not scrupulous in the use of means; fertile in expedients; endowed with wonderful sagacity and resolution; and capable of turning even the most apparently adverse circumstances to advantage. Having succeeded in humbling the French power in the vicinity of Madras, Clive landed at Calcutta in 1757, in order to chastise the soubahdar, Surajah ul Dowlah, who had a short while before attacked the English factory at that place, and inhumanly shut up 146 Englishmen in a prison, where, owing to the excessive heat and want of water, 123 perished in a single night. Clive had only 700 European troops and 1,400 Sepoys with him when he landed; but with these, and 570 sailors furnished by the fleet, he did not hesitate to attack the immense army commanded by the soubahdar, and totally defeated him in the famous battle of Plassey. This victory threw the whole provinces of Bengal, Bahar, and Orissa, into our hands; and they were finally confirmed to us by the treaty negotiated in 1765.

Opinion has been long divided as to the policy of our military operations in India; and it has been strenuously contended, that we ought never to have extended our conquests beyond the limits of Bengal. The legislature seems to have taken this view of the matter; the House of Commons having resolved, in 1782, "that to pursue schemes of conquest and extent of dominion in India are measures repugnant to the wish, the honour, and the policy of this nation." But others have argued, and apparently on pretty good grounds, that, having gone thus far, we were compelled to advance. The native powers, trembling at the increase of British dominion, endeavoured, when too late, to make head against the growing evil. In this view they entered into combinations and wars against the English; and the latter having been uniformly victorious, their empire necessarily went on increasing, till all the native powers have been swallowed up in its vast extent.

The magnitude of the acquisitions made by Lord Clive powerfully excited the attention of the British public. Their value was prodigiously exaggerated; and it was generally admitted that the Company had no legal claim to enjoy, during the whole period of their charter, all the advantages resulting from conquests, to which the fleets and armies of the state had largely contributed. In 1767, the subject was taken up by the House of Commons; and a committee was appointed to investigate the whole circumstances of the case, and to calculate the entire expenditure incurred by the public on the Company's account. During the agitation of this matter, the right of the Company to the new conquests was totally denied by several members. In the end, however, the question was compromised by the Company agreeing to pay 400,000*l.* a year for 2 years; and in 1769, this agreement, including the yearly payment, was further extended for 5 years more. The Company, at the same time, increased their dividend, which had been fixed by the former agreement at 10, to 12½ per cent.

But the Company's anticipations of increased revenue proved entirely visionary. The rapidity of their conquests in India, the distance of the controlling authority at home, and the abuses in the government of the native princes, to whom the Company had succeeded, conspired to foster a strong spirit of peculation among their servants. Abuses of every sort were multiplied to a frightful extent. The English, having obtained, or rather enforced, an exemption from those heavy transit duties to which the native traders were subject, engrossed the whole internal trade of the country. They even went so far as to decide what quantity of goods each manufacturer should deliver, and what he should receive for them. It is due to the directors to say, that they exerted themselves to repress these abuses. But their resolutions were neither carried into effect by their servants in India, nor sanctioned by the proprietors at home; so that the abuses, instead of being repressed, went on acquiring fresh strength and virulence. The resources of the country were rapidly impaired; and while many of the Company's servants returned to Europe with immense fortunes, the Company itself was involved in debt and difficulties; and so far from being able to pay the stipulated sum of 400,000*l.* a year to government, was compelled to apply, in 1772, to the Treasury for a loan!

In this crisis of their affairs, government interposed, and a considerable change was made in the constitution of the Company. The dividend was restricted to 6 per cent., till the sum of 1,400,000*l.* advanced to them by the public, should be paid. It was further enacted, that the court of directors should be elected for 4 years, 6 members annually, but none to hold their seats for more than 4 years at a time; that no person was to vote at the courts of proprietors who had not possessed his stock for 12 months; and that the amount of stock required to qualify for a vote should be increased from 500*l.* to 1,000*l.* The jurisdiction of the Mayor's Court at Calcutta was in future confined to small mercantile cases; and, in lieu of it, a new court was appointed, consisting of a chief justice and 3 principal judges appointed by the Crown. A superiority was also given to Bengal over the other presidencies, Mr. Warren Hastings being named in the act as governor-general of India. The governor-general, councillors, and judges, were prohibited from having any concern whatever in trade; and no person residing in the Company's settlements was allowed to take more than 12 per cent. per

annum for money. Though strenuously opposed, these measures were carried by a large majority.

At this period (1773) the total number of proprietors of East India stock, with their qualifications as they stood in the Company's book, were as follows:—

	Proprietors.	Stocks.		
		£	s.	d.
Englishmen, possessing 1,000 <i>l.</i> stock and upwards	- 487	1,018,398	19	11
Foreigners, possessing 1,000 <i>l.</i> stock and upwards	- 325	890,940	17	0
Englishmen, possessing 500 <i>l.</i> stock and upwards	- 1,246	634,464	1	8
Foreigners, possessing 500 <i>l.</i> stock and upwards	- 95	50,226	0	0
Total	- - -	2,153	£2,594,029	18 7

Notwithstanding the vast extension of the Company's territories, their trade continued to be apparently insignificant. During the 3 years ending with 1773, the value of the entire exports of British produce and manufactures, including military stores exported by the Company to India and China, amounted to 1,469,411*l.*, being at the rate of 489,803*l.* a year; the annual exports of bullion during the same period being only 84,933*l.*! During the same 3 years, 23 ships sailed annually for India. The truth, indeed, seems to be, that, but for the increased consumption of tea in Great Britain, the Company would have entirely ceased to carry on any branch of trade with the East; and the monopoly would have excluded us as effectually from the markets of India and China as if the trade had reverted to its ancient channels, and the route by the Cape of Good Hope been relinquished.

In 1781, the exclusive privileges of the Company were extended to 1791, with 3 years' notice; the dividend on the Company's stock was fixed at 8 per cent.; three fourths of their surplus revenues, after paying the dividend, and the sum of 400,000*l.* payable to government, was to be applied to the public service, and the remaining fourth to the Company's own use.

In 1780, the value of British produce and manufactures exported by the Company to India and China amounted to only 386,152*l.*; the bullion exported during the same year was 15,014*l.* The total value of the exports during the same year was 12,648,616*l.*; showing that the East India trade formed only *one thirty-second* part of the entire foreign trade of the empire!

The administration of Mr. Hastings was one continued scene of war, negotiation, and intrigue. The state of the country, instead of being improved, became worse; so much so, that in a council minute by Marquis Cornwallis, dated the 18th of September, 1789, it is distinctly stated, "*that one third of the Company's territory is now a jungle for wild beasts.*" Some abuses in the conduct of their servants were, indeed, rectified; but, notwithstanding, the nett revenue of Bengal, Bahar, and Orissa, which, in 1772, had amounted to 2,126,766*l.*, declined, in 1785, to 2,072,963*l.* This exhaustion of the country, and the expenses incurred in the war with Hyder Ally and France, involved the Company in fresh difficulties. And being unable to meet them, they were obliged, in 1783, to present a petition to parliament, setting forth their inability to pay the stipulated sum of 400,000*l.* a year to the public, and praying to be excused from that payment, and to be supported by a loan of 900,000*l.*

All parties seemed now to be convinced that some further changes in the constitution of the Company had become indispensable. In this crisis, Mr. Fox brought forward his famous India Bill; the grand object of which was to abolish the courts of directors and proprietors, and to vest the government of India in the hands of 7 commissioners appointed by parliament. The coalition between Lord North and Mr. Fox had rendered the ministry exceedingly unpopular; and advantage was taken of the circumstance to raise an extraordinary clamour against the bill. The East India Company stigmatised it as an invasion of their chartered rights; though it is obvious, that, from their inability to carry into effect the stipulations under which those rights were conceded to them, they necessarily reverted to the public; and it was as open to parliament to legislate upon them as upon any other question. The political opponents of the government represented the proposal for vesting the nomination of commissioners in the legislature, as a daring invasion of the prerogative of the Crown, and an insidious attempt of the minister to render himself all-powerful, by adding the patronage of India to that already in his possession. The bill was, however, carried through the House of Commons; but, in consequence of the ferment it had excited, and the avowed opposition of his Majesty, it was thrown out in the House of Lords. This event proved fatal to the coalition ministry. A new one was formed, with Mr. Pitt at its head; and parliament being soon after dissolved, the new minister acquired a decisive majority in both Houses. When thus secure of parliamentary support, Mr. Pitt brought forward his India Bill, which was successfully carried through all its stages. By this

bill a Board of Control was erected, consisting of 6 members of the privy council, who were "to check, superintend, and control all acts, operations, and concerns, which in anywise relate to the civil or military government, or revenues, of the territories and possessions of the East India Company." All communications to or from India, touching any of the above matters, were to be submitted to this Board; the directors being ordered to yield obedience to its commands, and to alter or amend all instructions sent to India as directed by it. A secret committee of 3 directors was formed, with which the Board of Control might transact any business it did not choose to submit to the court of directors. Persons returning from India were to be obliged, under very severe penalties, to declare the amount of their fortunes; and a tribunal was appointed for the trial of all individuals accused of misconduct in India, consisting of a judge from each of the Courts of King's Bench, Common Pleas, and Exchequer; 5 members of the House of Lords, and 7 members of the House of Commons; the last being chosen by lot at the commencement of each session. The superintendence of all commercial matters continued, as formerly, in the hands of the directors.

During the administration of Marquis Cornwallis, who succeeded Mr. Hastings, Tippoo Saib, the son of Hyder Ally, was stripped of nearly half his dominions; the Company's territorial revenue was, in consequence, greatly increased; at the same time that the permanent settlement was carried into effect in Bengal, and other important changes accomplished. Opinion has been long divided as to the influence of these changes. On the whole, however, we are inclined to think that they have been decidedly advantageous. Lord Cornwallis was, beyond all question, a sincere friend to the people of India; and laboured earnestly, if not always successfully, to promote their interests, which he well knew were identified with those of the British nation.

During the 3 years ending with 1793, the value of the Company's exports of British produce and manufactures fluctuated from 928,783*l.* to 1,031,262*l.* But this increase is wholly to be ascribed to the reduction of the duty on tea in 1784, and the vast increase that, consequently, took place in its consumption. — (See article TEA.) Had the consumption of tea continued stationary, there appear no grounds for thinking that the Company's exports in 1793 would have been greater than in 1780; unless an increase had taken place in the quantity of military stores exported.

In 1793, the Company's charter was prolonged till the 1st of March, 1814. In the act for this purpose, a species of provision was made for opening the trade to India to private individuals. All his Majesty's subjects, residing in any part of his European dominions, were allowed to export to India any article of the produce or manufacture of the British dominions, except military stores, ammunition, masts, spars, cordage, pitch, tar, and copper; and the Company's civil servants in India, and the free merchants resident there, were allowed to ship, on their own account and risk, all kinds of Indian goods, except calicoes, dimities, muslins, and other piece goods. But neither the merchants in England, nor the Company's servants or merchants in India, were allowed to export or import except in Company's ships. And in order to insure such conveyance, it was enacted, that the Company should annually appropriate 3,000 tons of shipping for the use of private traders; it being stipulated that they were to pay, in time of peace, 5*l.* outwards, and 15*l.* homewards, for every ton occupied by them in the Company's ships; and that this freight might be raised in time of war, with the approbation of the Board of Control.

It might have been, and, indeed, most probably was, foreseen that very few British merchants or manufacturers would be inclined to avail themselves of the privilege of sending out goods in Company's ships; or of engaging in a trade fettered on all sides by the jealousy of powerful monopolists, and where, consequently, their superior judgment and economy would have availed almost nothing. As far, therefore, as they were concerned, the relaxation was more apparent than real, and did not produce any useful results.* It was, however, made use of to a considerable extent by private merchants in India; and also by the Company's servants returning from India, many of whom invested a part, and some the whole, of their fortune, in produce fit for the European markets.

The financial difficulties of the East India Company led to the revolution which took place in its government in 1784. But, notwithstanding the superintendence of the Board of Control, its finances have continued nearly in the same unprosperous state as before. We have been favoured, from time to time, with the most dazzling accounts of revenue that was to be immediately derived from India; and numberless acts of parliament have been passed for the appropriation of surpluses that never had any existence

* In his letter to the East India Company, dated the 21st of March, 1812, Lord Melville says: "It will not be denied that the facilities granted by that act (the act of 1793) have not been satisfactory, at least to the merchants either of this country or of India. They have been the source of constant dispute, and they have even entailed a heavy expense upon the Company without affording to the public any adequate benefit from such a sacrifice." — (*Papers published by E. I. Comp.* 1813, p. 84.)

except in the imagination of their framers. The proceedings that took place at the renewal of the charter, in 1793, afford a striking example of this. Lord Cornwallis had then concluded the war with Tippoo Saib, which had stripped him of half his dominions: the perpetual settlement, from which so many benefits were expected to be derived, had been adopted in Bengal; and the Company's receipts had been increased, in consequence of accessions to their territory, and subsidies from native princes, &c., to upwards of eight millions sterling a year, which, it was calculated, would afford a future annual surplus, after every description of charge had been deducted, of 1,240,000*l*. Mr. Dundas (afterwards Lord Melville), then president of the Board of Control, availed himself of these favourable appearances, to give the most flattering representation of the Company's affairs. There could, he said, be no question as to the permanent and regular increase of the Company's surplus revenue: he assured the House that the estimates had all been framed with the greatest care; that the Company's possessions were in a state of prosperity till then unknown in India; that the abuses, which had formerly insinuated themselves into some departments of the government, had been rooted out; and that the period was at length arrived, when India was to pour her golden treasures into the lap of England! Parliament participated in these brilliant anticipations, and in the act prolonging the charter it was enacted, 1st, That 500,000*l*. a year of the surplus revenue should be set aside for reducing the Company's debt in India to 2,000,000*l*.; 2dly, That 500,000*l*. a year should be paid into the exchequer, to be appropriated for the public service as parliament should think fit to order; 3dly, When the India debt was reduced to 2,000,000*l*., and the bond debt to 1,500,000*l*., one sixth part of the surplus was to be applied to augment the dividends, and the other five sixths were to be paid into the Bank, in the name of the commissioners of the national debt, to be accumulated as a *guarantee fund*, until it amounted to 12,000,000*l*.; and when it reached that sum, the dividends upon it were to be applied to make up the dividends on the capital stock of the Company to 10 per cent., if, at any time, the funds appropriated to that purpose should prove deficient, &c.

Not one of these anticipations has been realised! Instead of being diminished, the Company's debts began immediately to increase. In 1795, they were authorised to add to the amount of their floating debt. In 1796, a new device to obtain money was fallen upon. Mr. Dundas represented that as all competition had been destroyed in consequence of the war, the Company's commerce had been greatly increased, and that their mercantile capital had become insufficient for the extent of their transactions. In consequence of this representation, leave was given to the Company to add *two millions* to their capital stock by creating 20,000 new shares; but as these shares sold at the rate of 17*sh*l. each, they produced 3,460,000*l*. In 1797, the Company issued additional bonds to the extent of 1,417,000*l*.; and, notwithstanding all this, Mr. Dundas stated in the House of Commons, on the 13th of March, 1799, that there had been a deficit in the previous year of 1,319,000*l*.

During the administration of the Marquis Wellesley, which began in 1797-8 and terminated in 1805-6, the British empire in India was augmented by the conquest of Seringapatam and the whole territories of Tippoo Saib, the cession of large tracts by the Mahratta chiefs, the capture of Delhi, the ancient seat of the Mogul empire, and various other important acquisitions; so that that the revenue, which had amounted to 8,059,000*l*. in 1797, was increased to 15,403,000*l*. in 1805. But the expenses of government, and the interest of the debt, increased in a still greater proportion than the revenue; having amounted, in 1805, to 17,672,000*l*., leaving a deficit of 2,269,000*l*. In the following year the revenue fell off nearly 1,000,000*l*., while the expenses continued nearly the same. And there was, at an average, a continued excess of expenditure, including commercial charges, and a contraction of fresh debt, down to 1811-12.

Notwithstanding the vast additions made to their territories, the Company's commerce with them continued to be very inconsiderable. During the 5 years ending with 1811, the exports to India by the Company, exclusive of those made on account of individuals in their ships, were as under:—

	£		£
1807	952,416	1810	1,010,815
1808	919,544	1811	1,033,816
1809	866,153		

The exports by the private trade, and the *privilege* trade, that is, the commanders and officers of the Company's ships, during the above-mentioned years, were about as large. During the 5 years ending with 1807-8, the annual average imports into India by British private traders, only, amounted to 305,496*l*. — (*Papers published by the East India Company in 1813*, 4to. p. 56.)

The Company's exports include the value of the military stores sent from Great Britain to India. The ships employed in the trade to *India and China*, during the same 5 years, varied from 44 to 53, and their burden from 36,671 to 45,342 tons.

For some years previously to the termination of the Company's charter in 1819, the conviction had been gaining ground among all classes, that the trade to the East was capable of being very greatly extended; and that it was solely owing to the want of enterprise and competition, occasioned by its being subjected to a monopoly, that it was confined within such narrow limits. Very great efforts were, consequently, made by the manufacturing and commercial interests to have the monopoly set aside, and the trade to the East thrown open. The Company vigorously resisted these pretensions; and had interest enough to procure a prolongation of the privilege of carrying on an exclusive trade to China to the 10th of April, 1831, with 3 years' notice; the government of India being continued in their hands for the same period. Fortunately, however, the trade to India was opened, under certain conditions, to the public. The principal of these conditions were, that private individuals should trade, directly only, with the presidencies of Calcutta, Madras, and Bombay, and the port of Penang; that the vessels fitted out by them should not be under 350 tons burden; and that they should abstain, unless permitted by the Company, or the Board of Control, from engaging in the carrying trade of India, or in the trade between India and China. And yet, in spite of these disadvantages, such is the energy of individual enterprise as compared with monopoly, that the private traders gained an almost immediate ascendancy over the East India Company, and in a very short time more than *trebled* our trade with India!

In the Report of the committee of the House of Lords on the foreign trade of the country, printed in May, 1821, it is stated, that "the greatly increased consumption of British goods in the East, since the commencement of the free trade, cannot be accounted for by the demand of European residents, the number of whom does not materially vary; and it appears to have been much the greatest in articles calculated for the general use of the natives. That of the cotton manufactures of this country alone is stated, since the first opening of the trade, to have been augmented from *four* to *five* fold (it is now augmented from *fifty* to *sixty* fold). The value of the merchandise exported from Great Britain to India, which amounted, in 1814, to 870,177*l.*, amounted *, in 1819, to 3,052,741*l.*; and although the market appears then to have been so far overstocked as to occasion a diminution of nearly one half in the exports of the following year, that diminution appears to have taken place more in the articles intended for the consumption of Europeans than of natives; and the trade is now stated to the committee, by the best informed persons, to be reviving. When the amount of population, and the extent of the country over which the consumption of these articles is spread, are considered, it is obvious that any facility which can, consistently with the political interests and security of the Company's dominions, be given to the private trader, for the distribution of his exports, by increasing the number of ports at which he may have the option of touching in pursuit of a market, cannot fail to promote a more ready and extensive demand."

Besides the restraints imposed by the act of 1813 on the proceedings of the free traders †, they frequently experienced very great loss and inconvenience from the commercial speculations of the East India Company. The latter have had commercial residents, with large establishments of servants, some of them intended for coercive purposes, stationed in all the considerable towns; and the Marquis Wellesley has stated, "that the intimation of a wish from the Company's resident is always received as a command by the native manufacturers and producers." It was obviously impossible for a private trader to come fairly into competition with persons possessing such authority, and who were often instructed to make their purchases on any terms. Mr. Tucker, now deputy chairman of the Company, states, in his useful work on Indian finance, that the Company's investments (purchases) in India during the last 10 years may in some instances be said to have been forced; meaning by this, that the goods exported by them from India have sometimes been compulsorily obtained from the natives, and sometimes bought at a higher price than they would have brought in a market frequented only by regular merchants. But the truth is, that it was not in the nature of things that the Company's purchases could be fairly made; the natives could not deal with their servants as they would have dealt with private individuals; and it would be absurd to suppose that agents authorised to buy on account of government, and to draw on the public treasury for the means of payment, should generally evince the prudence and discretion of individuals directly responsible in their own private fortunes for their transactions. The interference of such persons would, under any circumstances, have rendered the East India trade peculiarly hazardous. But their influence in this respect was materially aggravated by the irregularity of their appearances. No individual, not belonging to the court of directors, could foresee whether the Company's agents would be in the market at all; or, if there, to what extent

* This is the amount of the Company's exports only, and the sum is not quite accurate, see *post*.

† These restraints were a good deal modified by the 3 Geo. 4. c. 80., passed in pursuance of the recommendation of the committee quoted above.

they would either purchase or sell. So capricious were their proceedings, that in some years they have laid out 700,000*l.* on indigo, while in others they have not laid out a single shilling; and so with other things. A fluctuating demand of this sort necessarily occasioned great and sudden variations of price, and was injurious alike to the producers and the private merchants. Mr. Mackenzie, late secretary to the government of Bengal, set the mischievous influence of the circumstances now alluded to in the clearest point of view, in his masterly evidence before the select committee of 1832 on the affairs of India; and he further showed, that it was not possible, by any sort of contrivance, to obviate the inconveniences complained of, and that they would unavoidably continue till the Company ceased to have any thing to do with commerce.

But besides being injurious to the private trader, and to the public generally, both in India and England, this trade was of no advantage to the East India Company. How, indeed, could it be otherwise? A company that maintained armies and retailed tea, that carried a sword in the one hand and a ledger in the other, was a contradiction; and, had she traded with success, would have been a prodigy. It was impossible for her to pay that attention to details that is indispensable to the carrying on of commerce with advantage. She may have gained something by her monopoly of the tea trade, though even that is very questionable; but it is admitted on all hands, that she has lost heavily by her trade to India.* When, therefore, the question as to the renewal of the charter came to be discussed in 1832 and 1833, the Company had no reasonable objection to urge against their being deprived of the privilege of trading. And the act 3 & 4 Will. 4. c. 85., for continuing the charter till 1854, has *terminated the Company's commercial character*; by enacting, that the Company's trade to China is to cease on the 22d of April, 1834†, and that the Company is, as soon as possible after that date, to dispose of their stocks on hand, and close their commercial business.

We congratulate our readers on this consummation. The trade to India, China, and the East generally, is now, for the first time, opened to free and unfettered mercantile enterprise. What has been effected since the opening of the trade to India in 1814, notwithstanding the many drawbacks under which it has laboured, is an earnest of what may be anticipated from the new arrangements. We have no doubt that it will be found that the commerce between the Eastern and Western worlds is as yet only in its infancy; and that it is destined, now that the incubus of monopoly is wholly removed, to attain to a magnitude and importance of which we can form no definite idea.

II. EAST INDIA COMPANY (CONSTITUTION OF).

Under the new act, the functions of the East India Company are wholly political. She is to continue to govern India, with the concurrence and under the supervision of the Board of Control, nearly on the plan laid down in Mr. Pitt's act, till the 30th of April, 1854. All the real and personal property belonging to the Company on the 22d of April, 1834, is vested in the Crown, and is to be held or managed by the Company in trust for the same, subject of course to all claims, debts, contracts, &c. already in existence, or that may hereafter be brought into existence by competent authority. The Company's debts and liabilities are all charged on India. The dividend, which is to continue at 10½ per cent., is to be paid in England out of the revenues of India; and provision is made for the establishment of a *security fund* for its discharge. The dividend may be redeemed by parliament, on payment of 200*l.* for 100*l.* stock, any time after April, 1874; but it is provided, in the event of the Company being deprived of the government of India in 1854, that they may claim redemption of the dividend any time thereafter upon 3 years' notice. — (3 & 4 Will. 4. c. 85.)

Company's Stock. — forms a capital of 6,000,000*l.*, into which all persons, natives or foreigners, males or females, bodies politic or corporate (the Governor and Company of the Bank of England only excepted), are at liberty to purchase, without limitation of amount. Since 1793, the dividends have been 10½ per cent., to which they are limited by the late act.

General Courts. — The proprietors in general court assembled are empowered to enact by-laws, and in other respects are competent to the complete investigation, regulation, and control of every branch of the Company's concerns; but, for the more prompt despatch of business, the executive detail is vested in a court of directors. A general court is required to be held once in the months of March, June, September, and December, in each year. No one can be present at a general court unless possessed of 500*l.* stock; nor can any person vote upon the determination of any question, who has not been in possession of 1,000*l.* stock for the preceding 12 months, unless such stock have been obtained by bequest or marriage. Persons possessed of 1,000*l.* stock are empowered to give a single vote; 3,000*l.* are a qualification for two votes; 6,000*l.* for three votes; and 10,000*l.* and upwards for four votes. There were 2,003 proprietors on the Company's books in 1825; of these, 1,494 were qualified to give single votes; 392, two votes; 69, three votes; and 48, four votes. Upon any special occasion, 9 proprietors, duly qualified by

* It is needless now to enter upon the controversy as to the origin of the Company's debt. — (See former edition of this work, p. 507.) It is probable that those who contend that this debt is *wholly attributable* to the Company's commercial operations, may have somewhat exaggerated their injurious influence. But we do not think that there is any room for doubting, notwithstanding the enormous prices charged on tea, that, for these many years past, the Company's trade has been, on the whole, productive of nothing but loss.

† For the new regulations as to the China trade, see CANTON.

the possession of 1,000*l.* stock, may, by a requisition in writing to the court of directors, call a general court; which the directors are required to summon within 10 days, or, in default, the proprietors may call such court by notice affixed upon the Royal Exchange. In all such courts the questions are decided by a majority of voices; in case of an equality, the determination must be by the treasurer drawing a lot. Nine proprietors may, by a requisition in writing, demand a ballot upon any question, which shall not be taken within 24 hours after the breaking up of the general court.

Court of Directors.—The court of directors is composed of 24 members, chosen from among the proprietors, each of whom must be possessed of 2,000*l.* stock; nor can any director, after being chosen, act longer than while he continues to hold stock. Of these, 6 are chosen on the second Wednesday in April in each year, to serve for 4 years, in the room of 6 who have completed such service. After an interval of 12 months, those who had gone out by rotation are eligible to be re-elected for the ensuing 4 years. Formerly, no person who had been in the Company's civil or military service in India was eligible to be elected a director until he had been a resident in England 2 years after quitting the service: but this condition no longer exists; and all civil or military servants of the Company in India, supposing they are otherwise eligible, may be chosen directors immediately on their return to England, provided they have no unsettled accounts with the Company; if so, they are ineligible for 2 years after their return, unless their accounts be sooner settled. — (3 & 4 Will. 4. c. 85, § 28.) The directors choose annually, from amongst themselves, a chairman and a deputy chairman. They are required by by-laws to meet once in every week at least; but they frequently meet oftener, as occasion requires. Not less than 13 can form a court. Their determinations are guided by a majority; in case of an equality, the question must be decided by the drawing of a lot by the treasurer; upon all questions of importance, the sense of the court is taken by ballot. The Company's officers, both at home and abroad, receive their appointments immediately from the court; to whom they are responsible for the due and faithful discharge of the trust reposed in them. The patronage is, nevertheless, so arranged, as that each member of the court separately participates therein.

Secret Committee.—The principal powers of the court of directors are vested in a secret committee, forming a sort of cabinet or privy council. All communications of a confidential or delicate nature between the Board of Control and the Company are submitted, in the first instance at least, to the consideration of this committee; and the directions of the Board, as to political affairs, may be transmitted direct to India, through the committee, without being seen by the other directors. The secret committee is appointed by the court of directors, and its members are sworn to secrecy.

III. EAST INDIES (STATE OF SOCIETY IN, GROWING DEMAND FOR ENGLISH GOODS, TRADE, COLONISATION, ETC.).

1. *Distinction of Castes in India. Inaccuracy of the Representations as to the Inhabitants being unalterably attached to ancient Customs and Practices.*—We have taken occasion, in the preceding sketch of the history of the East India Company, repeatedly to notice the small extent of the trade carried on by its agency. It has been contended, however, that this is to be ascribed, not to the deadening influence of monopoly, but to the peculiar state of the people of India. A notion has long been prevalent in this quarter of the world, that the Hindoos are a race unsusceptible of change or improvement of any sort; that every man is brought up to the profession of his father, and can engage in none else; and that, owing to the simplicity and unalterableness of their habits, they never can be consumers, at least to any considerable extent, of foreign commodities. "What is now in India, has always been there, and is likely still to continue." — (*Robertson's Disquisition*, p. 202.) The Hindoos of this day are said to be the same as the Hindoos of the age of Alexander the Great. The description of them given by Arrian has been quoted as applying to their actual situation. It is affirmed that they have neither improved nor retrograded; and we are referred to India as to a country in which the institutions and manners that prevailed 3,000 years ago may still be found in their pristine purity! The President de Goguet lays it down distinctly, in his learned and invaluable work on the origin of laws, arts, and sciences, that in India "every trade is confined to a particular caste, and can be exercised only by those whose parents professed it." — (*Origin of Laws, &c.* Eng. trans. vol. iii. p. 24.) Dr. Robertson says, that "the station of every Hindoo is unalterably fixed; his destiny is irrevocable; and the walk of life is marked out, from which he must never deviate." — (*Disquisition on India*, p. 199.) The same opinions are maintained by later authorities. Dr. Tennant says, that "the whole Indian community is divided into 4 great classes; and each class is stationed between certain walls of separation, which are impassable by the purest virtue, and most conspicuous merit." — (Quoted by Mr. Rickards, p. 6.) This unalterable destiny of individuals has been repeatedly assumed in the despatches and official papers put forth by the East India Company; and has been referred to on all occasions by them and their servants, as a proof that the depressed and miserable condition of the natives is not owing to misgovernment, or to the weight of the burdens laid upon them; and that it is in vain to think of materially improving their condition, or of making them acquainted with new arts, or giving them new habits, so long as the institution of castes, and the prejudices to which it has given rise, preserve their ascendancy unimpaired.

But notwithstanding the universal currency which the opinions now referred to have obtained, and the high authority by which they are supported, they are, in all the most essential respects, entirely without foundation! The books and codes of the Hindoos themselves, and the minute and careful observations that have recently been made on Indian society, have shown that the influence ascribed to the institution of castes by the ancients, and by the more early modern travellers, has been prodigiously exaggerated. In the first part of his excellent work on India, Mr. Rickards has established, partly by references to the authoritative books of the Hindoos, and partly by his own observations,

and those of Mr. Colebrook, Dr. Heber, and other high authorities, that the vast majority of the Hindoo population may, and, in fact, does engage in all sorts of employments. Mr. Rickards has further shown, that there is nothing in the structure of Indian society to oppose any serious obstacle to the introduction of new arts, or the spread of improvement; and that the causes of the poverty and misery of the people must be sought for in other circumstances than the institution of castes, and the nature of Hindoo superstition.

The early division of the population into the 4 great classes of priests (Brahmins), soldiers (Cshatryas), husbandmen and artificers (Vaisyas), and slaves (Sudras), was maintained only for a very short period. The Hindoo traditions record that a partial intermixture of these classes took place at a very remote epoch; and the mixed brood thence arising were divided into a vast variety of new tribes, or castes, to whom, speaking generally, no employments are forbidden.

"The employments," says Mr. Rickards, "allowed to these mixed and impure castes, may be said to be every description of handicraft, and occupation, for which the wants of human society have created a demand. Though many seem to take their names from their ordinary trade or profession, and some have duties assigned them too low, and disgusting, for any others to perform, but from the direct necessity; yet no employment, generally speaking, is forbidden to the mixed and impure tribes, excepting three of the prescribed duties of the sacerdotal class; viz. teaching the *Vedas*, officiating at a sacrifice, and receiving presents from a pure-handed giver; which three are exclusively *Brahminical*."

Mr. Colebrook, who is acknowledged on all hands to be one of the very highest authorities, as to all that respects Indian affairs, has a paper in the fifth volume of the *Asiatic Researches*, on the subject of castes. In this paper, Mr. Colebrook states that the *Jatimala*, a Hindoo work, enumerates *forty-two* mixed classes springing from the intercourse of a man of inferior class with a woman of a superior class, or in the *inverse* order of the classes. Now, if we add to these the number that must have sprung from intermixture in the *direct* order of the classes, and the hosts further arising from the continued intermixture of the mixed tribes amongst themselves, we shall not certainly be disposed to dissent from Mr. Colebrook's conclusion, "that the subdivisions of these classes have further multiplied distinctions to an *endless variety*."

Mr. Colebrook has given the following distinct and accurate account of the professions and employments of the several classes at the present day. It forms a curious commentary on the "irrevocable destiny" of Dr. Robertson, and the "impassable walls" of Dr. Tennant.

"A *Brahman*, unable to subsist by his duties, may live by the duty of a soldier; if he cannot get a subsistence by either of these employments, he may apply to tillage and attendance on cattle, or gain a competence by traffic, avoiding certain commodities. A *Cshatrya* in distress, may subsist by all these means; but he must not have recourse to the highest functions. In seasons of distress, a further latitude is given. The practice of medicine, and other learned professions, painting, and other arts, work for wages, menial service, alms, and usury, are among the modes of subsistence allowed both to the *Brahman* and *Cshatrya*. A *Vaisya*, unable to subsist by his own duties, may descend to the servile acts of a *Sudra*; and a *Sudra*, not finding employment by waiting on men of the higher classes, may subsist by handicrafts; principally following those mechanical operations, as joinery and masonry, and practical arts, as painting and writing, by which he may serve men of superior classes; and although a man of a lower class is in general restricted from the acts of a higher class, the *Sudra* is expressly permitted to become a trader, or a husbandman.

"Besides the particular occupation assigned to each of the mixed classes, they have the alternative of following that profession, which regularly belongs to the class from which they derive their origin on the mother's side; those at least have such an option, who are born in the direct order of the classes. The mixed classes are also permitted to subsist by any of the duties of a *Sudra*, that is, by menial service, by handicrafts, by commerce, and agriculture. Hence it appears, THAT ALMOST EVERY OCCUPATION, THOUGH REGULARLY IT BE THE PROFESSION OF A PARTICULAR CLASS, IS OPEN TO MOST OTHER CLASSES; and that the limitations, far from being rigorous, do in fact reserve only the peculiar profession of the *Brahman*, which consists in teaching the *Veda*, and officiating at religious ceremonies."

"We have thus," says Mr. Rickards, by whom this passage has been quoted, "the highest existing authority for utterly rejecting the doctrine of the whole Hindoo community 'being divided into four castes;' and of their peculiar prerogatives being guarded inviolate by 'impassable walls of separation.' It is also clear that the intermixture of castes had taken place, to an indefinite extent, at the time when the *Dharma Sastra* was composed, which Sir William Jones computes to be about 880 years B. C.; for the mixed classes are specified in this work, and it also refers, in many places, to past times, and to events which a course of time only could have brought about. The origin of the intermixture is therefore lost in the remotest and obscurest antiquity; and having been carried on through a long course of ages, a heterogeneous mass is every where presented to us, in these latter times, without a single example in any particular state, or kingdom, or separate portion of the Hindoo community, of that quadruple division of castes, which has been so confidently insisted upon.

"I have myself seen carpenters of five or six different castes, and as many different bricklayers, employed on the same building. The same diversity of castes may be observed among the craftsmen in dock-yards, and all other great works; and those, who have resided for any time in the principal commercial cities of India, must be sensible, that every increasing demand for labour, in all its different branches and varieties of old and new arts, has been speedily and effectually supplied, in spite of the tremendous institution of castes; which we are taught to believe forms so impassable an obstruction to the advancement of Indian industry."

2. *Growing Demand for English Goods.* — It is difficult to suppose that the directors of the East India Company should not have been early aware of the fallacy of the opinions as to the fixedness of Indian habits. So far, however, as we know, they have not, in this instance, evinced any acquaintance with the discoveries of their servants. On the contrary, in all the discussions that took place with respect to the opening of the trade in 1814, the Company invariably contended that no increase of trade to India

could be expected. In a letter of the chairman and deputy chairman to the Right Honourable Robert Dundas, dated 13th of January, 1809, it is stated, that the small demand for foreign commodities in India "results from the nature of the Indian people, their climate, and their usages. The articles of first necessity their own country furnishes more abundantly and more cheaply than it is possible for Europe to supply them. The labour of the great body of the common people only enables them to subsist on rice, and to wear a slight covering of cotton cloth; they, therefore, *can purchase none of the superfluities we offer them.* The comparatively few in better circumstances, restricted, like the rest, by numerous religious and civil customs, of which all are remarkably tenacious, find few of our commodities to their taste; and their climate, so dissimilar to ours, renders many of them unsuitable to their use; so that a commerce between them and us cannot proceed far upon the principle of supplying mutual wants. Hence, except woollens, in a very limited degree, for mantles in the cold season, and metals, on a scale also very limited, to be worked up by their own artisans for the few utensils they need, hardly any of our staple commodities find a vent among the Indians; the other exports which Europe sends to India being chiefly consumed by the European population there, and some of the descendants of the early Portuguese settlers, all of whom, taken collectively, form but a small body, in view to any question of national commerce."—(*Papers published by authority of the East India Company, 1813, p. 21.*)

The volume from which we have made this extract contains a variety of passages to the same effect. So confident, indeed, were the Company that they had carried the trade to India to the utmost extent of which it was capable, that it is expressly stated, in resolutions passed in a general court held at the India House, on the 26th of January, 1813, "that no large or sudden addition can be made to the amount of British exports to India or China;" that the Company had suffered a loss in attempting to extend this branch of their trade; that the warehouses at home were glutted with Indian commodities for which there was no demand; and that to open the outports to the trade would be no other than "a ruinous transfer of it into new channels, to the destruction of immense and costly establishments, and the beggary of many thousands of industrious individuals."

Luckily, however, these representations were unable to prevent the opening of the trade, and the result has sufficiently demonstrated their fallacy. The enterprise and exertion of individuals has vastly increased our exports to India—to that very country which the Company had so confidently pronounced was, and would necessarily continue to be, incapable of affording any additional outlet for our peculiar products!

The commercial accounts for 1812 and 1813 were unfortunately destroyed by the fire at the Custom-house. The trade to India was opened on the 10th of April, 1814; and in that year the declared or real value of the products exported from Great Britain to the countries eastward of the Cape of Good Hope, excepting China, by the East India Company, was 826,558*l.*, and by the private traders, 1,048,132*l.* In 1817, the Company's exports had declined to 638,382*l.*, while those of the private traders had increased to 2,750,333*l.*; and in 1828, the former had sunk to only 488,601*l.*, while the latter had increased to 3,979,072*l.*, being more than double the total exports to India, as well by the Company as by private traders, in 1814!

The Company have stated, and no doubt truly, that they have lost a very large sum in attempting to extend the demand for British woollens in India and China, which, notwithstanding, continues very limited. But in their efforts to force the sale of woollens, they seem to have entirely forgotten that we had attained to great excellency in the manufacture of cotton stuffs, the article principally made use of as clothing in Hindostan; and that, notwithstanding the cheapness of labour in India, the advantage we derived from our superior machinery might enable us to offer cotton stuffs to the natives at a lower price than they could afford to manufacture them for. No sooner, however, had the trade been opened to private adventurers, than this channel of enterprise was explored; and the result has been, that, instead of bringing cottons from India to England, the former has become *one of the best and most extensive markets for the cottons of the latter.* We question, indeed, whether, in the whole history of commerce, another equally striking example can be produced of the powerful influence of competition in opening new and almost boundless fields for the successful prosecution of commercial enterprise.

In 1814, the first year of the free trade to India, the exports of cotton amounted to 817,000 yards, of which only about 170,000 yards, valued at 17,778*l.*, were exported by the Company! The progress of the trade will be seen in the following statement:—

Account specifying the Quantities of the printed and plain Cotton Stuffs, the declared Value of all Sorts of manufactured Cotton Goods, the Quantity of Cotton Twist or Yarn, and the declared Value of the same, exported from the United Kingdom, to all Parts of the East, except China, each Year from 1814.

Years.	Cotton Manufactures.			Cotton Twist.	
	Printed.	Plain.	Declared Value.*	Twist.	Declared Value.
	<i>Yards.</i>	<i>Yards.</i>	<i>£</i>	<i>Lbs.</i>	<i>£</i>
1814	604,800	213,408	109,480	8	7
1815	866,077	489,399	142,410		
1816	991,147	714,611	160,534	624	190
1817	2,848,705	2,468,024	422,814	2,704	505
1818	2,227,605	4,614,381	700,892	1,861	455
1819	3,713,601	3,414,060	461,268	971	138
1820	7,509,000	6,484,256	834,118	224	24
1821	9,715,374	9,423,352	1,084,440	5,865	805
1822	9,029,204	11,712,639	1,145,057	22,200	2,335
1823	9,431,700	13,047,717	1,128,463	121,500	16,993
1824	9,611,880	14,858,515	1,113,477	105,350	13,041
1825	8,826,715	14,201,496	1,036,871	233,360	35,345
1826	9,750,076	15,248,781	994,019	918,587	100,804
1827	14,264,794	27,295,286	1,614,517	3,063,668	274,002
1828	12,410,220	30,411,857	1,621,560	4,558,185	388,888
1829	11,215,743	32,893,931	1,453,404	2,927,476	200,552
1830	13,595,074	43,481,156	1,760,552	4,689,570	324,955
1831	14,569,583	35,012,953	1,419,985	6,541,853	453,762
1832	18,291,650	39,276,511	1,531,393	4,295,427	309,719

The East India Company contributed nothing whatever to this extraordinary increase of the cotton trade; their exports not having been so large in any one year as in 1814, when they only amounted to the inconsiderable sum already mentioned.

The demand for several other articles of British manufacture has recently increased, though not in the same unprecedented manner as cotton, with considerable rapidity. Notwithstanding all that has been said as to the immutability of Hindoo habits, the fact is not to be denied, that a taste for European products and customs is rapidly spreading itself over India. And the fair presumption is, that it will continue to gain ground according as education is more diffused, and as the natives become better acquainted with our language, arts, and habits. The authenticity of Dr. Heber's statements cannot be called in question; and there are many passages in different parts of his Journal that might be quoted in corroboration of what has now been stated. Our limits, however, will only permit us to make a very few extracts.

"Nor have the religious prejudices, and the unchangeableness of the Hindoo habits, been less exaggerated. Some of the best informed of their nation, with whom I have conversed, assure me, that half their most remarkable customs of civil and domestic life are borrowed from their Mohammedan conquerors; and at present there is an obvious and increasing disposition to imitate the English in every thing, which has already led to very remarkable changes, and will, probably, to still more important. The wealthy natives now all affect to have their houses decorated with Corinthian pillars, and filled with English furniture; they drive the best horses and the most dashing carriages in Calcutta; many of them speak English fluently, and are tolerably read in English literature; and the children of one of our friends I saw one day dressed in jackets and trowsers, with round hats, shoes, and stockings. In the Bengalee newspapers, of which there are two or three, politics are canvassed with a bias, as I am told, inclined to Whiggism; and one of their leading men gave a great dinner, not long since, in honour of the Spanish revolution: among the lower orders the same feeling shows itself more beneficially in a growing neglect of caste." (Vol. ii. p. 306.)

"To say that the Hindoos or Mussulmans are deficient in any essential feature of a civilised people, is an assertion which I can scarcely suppose to be made by any who have lived with them; their manners are at least as pleasing and courteous as those in the corresponding stations of life among ourselves; their houses are larger, and, according to their wants and climate, to the full as convenient as ours; their architecture is at least as elegant; nor is it true that in the mechanic arts they are inferior to the general run of European nations. Where they fall short of us, (which is chiefly in agricultural implements, and the mechanics of common life,) they are not, so far as I have understood of Italy and the south of France, surpassed in any degree by the people of those countries. Their goldsmiths and weavers produce as beautiful fabrics as our own; and it is so far from true that they are obstinately wedded to their old patterns, that they show an anxiety to imitate our models, and do imitate them very successfully. The ships built by native artists at Bombay are notoriously as good as any which sail from London or Liverpool. The carriages and gigs which they supply at Calcutta are as handsome, though not as durable, as those of Long Acre. In the little town of Monghyr, 300 miles from Calcutta, I had pistols, double-barrelled guns, and different pieces of cabinet work, brought down to my boat for sale, which in outward form (for I know no further) nobody but perhaps Mr. ——— could detect to be of Hindoo origin; and at Delhi, in the shop of a wealthy native jeweller, I found brooches, ear-rings, snuff-boxes, &c. of the latest models (so far as I am a judge), and ornamented with French devices and mottoes." (Vol. ii. p. 382.)

As Bishop Heber penetrated into the interior of India, he found the same taste as in Calcutta, for European articles and for luxuries, to prevail every where among the natives. Of Benares, he writes as follows:—

"But what surprised me still more, as I penetrated further into it, were the large, lofty, and handsome dwelling-houses, the beauty and apparent richness of the goods exposed in the bazaars, and the evident hum of business. Benares is in fact a very industrious and wealthy, as well as a very holy city. It is the great mart where the shawls of the north, the diamonds of the south, and the muslins of Dacca and the eastern provinces centre; and it has very considerable silk, cotton, and fine woollen manufactories of its own; while English hardware, swords, shields, and spears, from Lucknow and Monghyr, and those European luxuries and elegancies which are daily becoming more popular in India, circulate from hence through Bundelcund, Gorruckpoor, Nepaul, and other tracts which are removed from the main artery of the Ganges." (Vol. i. p. 289.)

* Including lace, hosiery, and small wares.

Proceeding still further into the interior of the country, and when at Nusseerabad, distant above 1,000 miles from Calcutta, the bishop continues his Journal in the same strain; viz.

"European articles are, at Nusseerabad*, as might be expected, very dear; the shops are kept by a Greek and two Parsees from Bombay: they had in their list all the usual items of a Calcutta warehouse. English cotton cloths, both white and printed, are to be met with commonly in wear among the people of the country, and may, I learned to my surprise, be bought best and cheapest, as well as all kinds of hardware, crockery, writing-desks, &c., at Pallee, a large town and celebrated mart in Marwar, on the edge of the desert, several days' journey west of Joudpoor, where, till very lately, no European was known to have penetrated." — (Vol. ii. p. 36.)

As to the character of the Hindoos, their capacity, and even anxious desire for improvement, the bishop's testimony is equally clear and decided; and as this is a point of pre-eminent importance, the reader's attention is requested to the following statements: —

"In the schools which have been lately established in this part of the empire, of which there are at present 9 established by the Church Missionary, and 11 by the Christian Knowledge Societies, some very unexpected facts have occurred. As all direct attempts to convert the children are disclaimed, the parents send them without scruple. But it is no less strange than true, that there is no objection made to the use of the Old and New Testament as a class-book; that so long as the teachers do not urge them to eat what will make them lose their caste, or to be baptised, or to curse their country's gods, they readily consent to every thing else; and not only Mussulmans, but Brahmins, stand by with perfect coolness, and listen sometimes with apparent interest and pleasure, while the scholars, by the road side, are reading the stories of the creation and of Jesus Christ." — (Vol. ii. p. 290.)

"Hearing all I had heard of the prejudices of the Hindoos and Mussulmans, I certainly did not at all expect to find that the common people would, not only without objection, but with the greatest thankfulness, send their children to schools on Bell's system; and they seem to be fully sensible of the advantages conferred by writing, arithmetic, and, above all, by a knowledge of English. There are now in Calcutta, and the surrounding villages, 20 boys' schools, containing 60 to 120 each; and 23 girls', each of 25 or 30." — (Vol. ii. p. 300.)

"In the same holy city (Benares) I visited another college, founded lately by a wealthy Hindoo banker, and intrusted by him to the management of the Church Missionary Society, in which, besides a grammatical knowledge of the Hindoostanee language, as well as Persian and Arabic, the senior boys could pass a good examination in English grammar, in Hume's History of England, Joyce's Scientific Dialogues, the use of the globes, and the principal facts and moral precepts of the Gospel; most of them writing beautifully in the Persian, and very tolerably in the English character, and excelling most boys I have met with in the accuracy and readiness of their arithmetic." — (Vol. ii. p. 388.)

"The different nations which I have seen in India, (for it is a great mistake to suppose that all India is peopled by a single race, or that there is not as great a disparity between the inhabitants of Guzerat, Bengal, the Doab, and the Deccan, both in language, manners, and physiognomy, as between any four nations in Europe,) have, of course, in a greater or less degree, the vices which must be expected to attend on arbitrary government, a demoralising and absurd religion, and (in all the independent states, and in some of the districts which are partially subject to the British) a laxity of law, and an almost universal prevalence of intestine feuds and habits of plunder. The general character, however, has much which is extremely pleasing to me; they are brave, courteous, intelligent, and most eager after knowledge and improvement, with a remarkable talent for the sciences of geometry, astronomy, &c., as well as for the arts of painting and sculpture. In all these points they have had great difficulties to struggle with, both from the want of models, instruments, and elementary instruction; the indispotion, or rather the horror, entertained, till lately, by many among their European masters, for giving them instruction of any kind; and now from the real difficulty which exists of translating works of science into languages which have no corresponding terms." — (Vol. ii. p. 409.)

Even if our space permitted, it would be unnecessary to add to these extracts. The facts and circumstances now mentioned, must, we think, satisfy every one that there is nothing in the nature of Indian society, in the institution of castes as at present existing, or in the habits and customs of the natives, to hinder them from advancing in the career of civilisation, commerce, and wealth. "It may safely be asserted," says Mr. Hamilton, "that with so vast an extent of fertile soil, peopled by so many millions of tractable and industrious inhabitants, Hindostan is capable of supplying the whole world with any species of tropical merchandise; the production, in fact, being only limited by the demand."

3. *Trade with India.* — The principal obstacle in the way of extending the commerce with India does not consist in any indisposition on the part of the natives to purchase our commodities, but in the difficulty under which they are placed of furnishing equivalents for them. This, however, is rather a factitious than a real difficulty. It results more from the discriminating duties laid on several articles of Indian produce, than from their being, in any respect, unsuitable for our markets. Instead of admitting all the articles raised in the different dependencies of the empire for home consumption on the same terms, we have been accustomed to give a marked preference to those raised in the West Indies. We confess, however, that we are wholly unable to discover any grounds on which to vindicate such preference. The protection which every just government is bound to afford to all classes of its subjects, cannot vary with the varying degrees of latitude and longitude under which they happen to live. And as no one denies that the inhabitants of Bengal are, as well as those of Demerara or Jamaica, liege subjects of the British crown, it does seem quite at variance with every fair principle, to treat them worse than the West Indians, by imposing higher duties on their produce when brought to our markets.

The following Tables give a comprehensive view of the trade with India since the relaxation of the monopoly in 1814, and particularly during the 3 years ending with 1832: —

* Nusseerabad, near Ajmere, in the heart of the Rajepoot country.

An Account of the Value of the Imports and Exports between Great Britain and all Places Eastward of the Cape of Good Hope (excepting China); distinguishing the Private Trade from that of the East India Company, in each Year, from 1814 to the latest Period to which the same can be made up.

Years.	Value of Imports into Great Britain, from all Places Eastward of the Cape of Good Hope (except China), according to the Prices at the East India Company's Sales in the respective Years.			Value of Exports from Great Britain to all Places Eastward of the Cape of Good Hope (except China), according to the Declarations of the Exporters.		
	By the East India Company.	Private Trade.	Total Imports.	By the East India Company.	Private Trade.	Total Exports.
1814	£ 4,208,079	£ 4,435,196	£ 8,643,275	£ 826,558	£ 1,048,132	£ 1,874,690
1815	3,016,556	5,119,611	8,136,167	996,248	1,569,513	2,565,761
1816	2,027,703	4,402,082	6,429,785	633,546	1,955,909	2,589,455
1817	2,323,630	4,541,956	6,865,586	638,382	2,750,333	3,388,715
1818	2,305,003	6,901,144	9,206,147	553,385	3,018,779	3,572,164
1819	1,932,401	4,683,367	6,615,768	760,508	1,586,575	2,347,083
1820	1,757,137	4,201,389	5,958,526	971,096	2,066,815	3,037,911
1821	1,743,733	3,031,413	4,775,146	887,619	2,656,776	3,544,395
1822	1,092,329	2,621,334	3,713,663	606,089	2,838,354	3,444,443
1823	1,587,078	4,344,973	5,932,051	458,550	2,957,705	3,416,255
1824	1,194,753	4,410,347	5,605,100	654,783	2,841,795	3,496,578
1825	1,462,692	4,716,083	6,178,775	598,553	2,574,660	3,173,213
1826	1,520,060	5,210,866	6,730,926	990,964	2,480,588	3,471,552
1827	1,612,480	4,068,537	5,681,017	805,610	3,830,503	4,636,110
1828	1,930,107	5,135,073	7,065,180	488,601	3,979,072	4,467,673
1829	1,593,442	4,624,842	6,218,284	434,586	3,665,678	4,100,264
1830	1,593,566	4,085,505	5,679,071	195,394	3,891,917	4,087,311
1831	1,434,372	4,295,438	5,729,810	146,480	3,488,571	3,635,051
1832	1,107,787	5,229,311	6,337,098	149,193	3,601,093	3,750,286

An Account of the Imports into Great Britain from all Places Eastward of the Cape of Good Hope (excepting China), distinguishing between those made by the East India Company and those made by private Traders during the Three Years ending with 1832. — (From *Parl. Paper*, No. 425. Sess. 1833.)

Articles.	1830.			1831.			1832.		
	East India Company.	Private Trade.	Total.	East India Company.	Private Trade.	Total.	East India Company.	Private Trade.	Total.
Aloe - lbs.	-	51,065	51,065	-	20,505	20,505	-	31,684	31,684
Asafoetida - lbs.	-	8,722	8,722	-	892	892	-	13,751	13,751
Benjamin - lbs.	-	27,428	27,428	-	83,879	83,879	-	92,405	92,405
Borax - lbs.	-	172,642	172,642	-	188,241	188,241	-	150,295	150,295
Camphire, unrefined - lbs.	-	275,682	275,682	-	106,979	106,979	-	203,734	203,734
Canes, viz. rattans (not ground) - num.	-	2,414,562	2,414,562	-	3,908,423	3,908,423	-	3,922,355	3,922,355
Coffee - lbs.	-	7,025,799	7,025,799	-	7,656,586	7,656,586	-	10,407,837	10,407,837
Cotton piece goods, white calicoes and muslins, pcs.	171,223	-	171,223	1,467	15,900	17,367	-	79,090	79,090
Cotton piece goods, dyed cotton & grass cloths, pcs.	47,538	205,025	252,563	32,107	156,731	168,838	11,126	216,100	227,267
Nanquin cloths - lbs.	-	573,581	573,581	-	854,671	854,671	-	195,807	195,807
Cardamoms - lbs.	-	41,035	41,035	-	72,800	72,800	-	67,218	67,218
Cassia buds - lbs.	-	86,758	86,758	-	171,720	171,720	-	75,173	75,173
Cassia lignea - lbs.	-	831,296	831,296	-	392,789	392,789	-	906,568	906,568
Cinnamon - lbs.	-	449,656	449,656	-	222,991	222,991	-	25,738	25,738
Cloves - lbs.	-	3,198	3,198	-	124,607	124,607	-	224,644	224,644
Cotton wool - lbs.	620,333	11,892,556	12,512,889	446,930	25,366,643	25,813,573	2,586,415	32,635,089	35,219,504
Dye & hard ebony, tons	-	1,301	1,301	-	111	111	-	70	70
woods, viz. red sanders, -	-	14	14	-	65	65	-	149	149
Elephants' teeth - cwt.	-	1,602	1,602	-	2,175	2,175	-	1,010	1,010
Galls - lbs.	-	1,561	1,561	-	1,031	1,031	-	867	867
Ginger - lbs.	35	1,234	1,269	-	850	850	-	2,509	2,509
Gum, animi and copal, lbs.	-	55,651	55,651	-	190,274	190,274	-	155,290	155,290
Arabic - cwt.	-	1,962	1,962	-	2,489	2,489	-	2,693	2,693
Lac dye, lac lake, and cake lac - lbs.	-	485,269	485,269	-	753,232	753,232	-	459,379	459,379
Shell lac and seed lac - lbs.	-	649,656	649,656	-	1,146,128	1,146,128	-	1,070,261	1,070,261
Stick lac - lbs.	-	37,595	37,595	-	149,144	149,144	-	519,575	519,575
Hemp - cwt.	-	14,150	14,150	-	11,735	11,735	-	64,940	64,940
Nutmegs - lbs.	-	45,059	45,059	-	110,039	110,039	-	225,426	225,426
Oil, castor - lbs.	-	441,275	441,275	-	543,373	543,373	-	257,387	257,387
Cocoa nut - cwt.	-	6,484	6,484	-	5,355	5,355	-	10,660	10,660
of mace & nutmegs, lbs. oz.	-	466,15	466,15	-	651,14	651,14	-	264,10	264,10
Oilbarn - cwt.	-	4,181	4,181	-	761	761	-	3,306	3,306
Pepper, of all sorts - lbs.	-	2,742,224	2,742,224	1,070,464	5,057,776	6,128,240	-	4,630,475	4,630,475
Hides, untanned - cwt.	-	5,104	5,104	-	5,376	5,376	-	10,739	10,739
Indigo - lbs.	2,154,341	5,772,516	7,926,857	1,781,978	5,223,268	7,005,246	1,751,898	4,479,997	6,211,895
Mace - lbs.	-	12,962	12,962	-	40,921	40,921	-	72,022	72,022
Madder root - cwt.	-	992	992	-	2,571	2,571	-	334	334
Mother o' pearl shells, rh. lbs.	-	465,591	465,591	-	510,492	510,492	-	721,527	721,527
Musk - oz.	-	3,320	3,320	-	3,447	3,447	-	8,129	8,129
Rhubarb - lbs.	-	157,911	157,911	-	135,462	135,462	-	115,237	115,237
Rice, not in the husk, cwt.	-	125,487	125,487	-	133,887	133,887	-	171,560	171,560
in the husk - bush.	-	21,948	21,948	-	35,553	35,553	-	19,744	19,744
Safflower - cwt.	-	2,170	2,170	-	2,436	2,436	-	5,556	5,556
Sago - lbs.	-	2,661	2,661	-	2,253	2,253	-	3,377	3,377
Saltpetre - lbs.	44,928	98,774	143,702	28,818	141,904	170,722	49,512	180,026	229,538
Senna - lbs.	-	176,393	176,393	-	200,990	200,990	-	464,917	464,917
Silk, raw, waste, & floss, -	1,020,963	715,268	1,736,231	1,088,973	636,677	1,725,650	727,175	1,087,644	1,814,819
Manufactured, viz.									
Bandana handkerchiefs and romals - pieces	68,524	55,752	124,276	62,097	121,401	134,598	63,547	148,540	211,887
Crape, in pieces -	-	513	513	-	932	932	-	-	-
Crape shawls, scarf, and gown-pieces and handkerchiefs - numb.	-	23,711	23,711	-	17,740	17,740	-	11,469	11,469
Taffaties, and other silks, in pieces - pieces	6,173	2,356	8,529	4,282	3,086	7,368	2,206	2,319	4,625
Soap - cwt.	-	11	11	-	1	1	-	-	-
Spirits, viz. arrack, imp. gall.	-	41,419	41,419	-	7,911	7,911	-	20,591	20,591
Sugar, unrefined - cwt.	118,358	660,729	779,087	102,476	647,972	750,448	56,060	647,077	703,137
Tin - lbs.	-	14,574	14,574	-	5,472	5,472	-	26,642	26,642
Tortoiseshell, rough - lbs.	-	52,189	52,189	-	30,902	30,902	-	39,004	39,004
Turmeric - lbs.	-	1,867,764	1,867,764	-	1,292,028	1,292,028	-	1,004,045	1,004,045
Vermilion - lbs.	-	-	-	-	10,923	10,923	-	1,926	1,926
Other articles - value £.	2,815	206,020	208,835	2,181	201,379	203,460	-	208,719	208,719
Total Value of Imports, £.	1,593,566	4,085,505	5,679,071	1,451,572	4,295,438	5,746,910	1,107,787	5,229,311	6,337,098

An Account of the Quantities and declared Values of the various Articles exported from Great Britain to all Places Eastward of the Cape of Good Hope (except China), distinguishing between those made by the East India Company, and those made by private Traders, during the Three Years ending with 1832. — (From the *Parl. Paper*, No. 425. Sess. 1833.)

Articles.	1830.			1831.			1832.		
	East India Comp.	Private Trade.	Total.	East India Comp.	Private Trade.	Total.	East India Comp.	Private Trade.	Total.
Apothecary wares									
Declared value L.	10,588	9,642	20,230	6,582	6,169	12,751	6,967	9,778	16,745
Apparel	4,352	28,224	32,576	1,895	27,362	29,257	9,271	25,477	32,748
Beer and ale - tuns		3,473	3,473		3,144	3,170		4,737	4,737
Declared value L.		71,364	71,364		60,405	60,795		87,606	87,606
Books, printed - cwt.	40	703	743	6	823	829	13	1,032	1,045
Declared value L.	1,143	19,504	20,647	259	23,016	23,275	237	27,189	27,426
Brass - cwt.	10	232	242	5	164	169	45	124	109
Declared value L.	90	2,145	2,235	40	1,244	1,284	393	1,005	1,398
Cabinet and upholstery wares									
Declared value L.		3,525	3,525		2,019	2,019	47	3,098	3,145
Carriages - number		133	133		137	137		80	80
Declared value L.		11,835	11,835		9,382	9,382		5,430	5,430
Coals - tons	1,877	2,166	4,043	2,013	3,043	5,056	1,926	4,547	6,473
Declared value L.	2,538	1,053	3,591	2,314	2,555	4,869	1,870	3,898	5,768
Cochineal - lbs.		44,329	44,329		34,676	34,676		29,588	29,588
Declared value L.		21,056	21,056		13,870	13,870		11,095	11,095
Colours for painters									
Declared value L.	679	14,434	15,113	891	8,573	9,464	1,150	11,951	13,101
Copper, unwrought, in bricks and pigs		46,807	46,807		49,359	49,359	2,639	43,710	46,349
Declared value L.		200,050	200,050		204,936	204,936	11,180	178,036	189,216
Wrought, of all sorts									
Declared value L.	1,028	43,186	44,214	714	35,216	35,930	243	40,548	40,791
Declared value L.	5,058	195,098	200,156	3,500	153,534	157,034	1,232	173,876	175,108
Cordage - cwt.	441	911	1,352	1,405	1,595	3,000	285	571	6,036
Declared value L.	1,101	2,187	3,288	3,270	3,645	6,915	602	10,524	11,126
Cotton manufactures (Brit.)									
Calicoes, &c., white or plain	7,500	37,555,687	37,563,187	10,410	28,639,567	28,649,977	6,414	34,077,810	34,084,224
Declared value L.	240	1,008,865	1,009,105	320	726,386	726,706	268	818,921	819,189
Ditto, printed, checked, stained, or dyed - yards	2,600	15,426,203	13,428,803	890	13,971,220	13,972,110		17,907,088	17,907,088
Declared value L.	160	535,951	536,111	71	471,617	471,688		531,654	531,654
Muslins, &c., white or plain		5,917,969	5,917,969		6,362,976	6,362,976		5,192,287	5,192,287
Declared value L.		185,940	185,940		179,652	179,652		145,140	145,140
Ditto, printed, checked, stained, or dyed - yards		166,271	166,271		597,475	597,475		384,562	384,562
Declared value L.		7,562	7,562		22,579	22,579		14,168	14,168
Hosiery, and small wares									
Declared value L.	149	21,685	21,835	90	19,280	19,370		23,242	23,242
Aggregate value of British cotton manufactures									
Declared value L.	549	1,760,003	1,760,552	481	1,419,514	1,419,995	268	1,531,125	1,531,393
Cotton twist and yarn - lbs.	38	4,689,532	4,689,570		6,541,853	6,541,853	169	4,295,258	4,295,427
Declared value L.	1	324,954	324,955		483,762	483,762	12	309,719	309,731
Cotton manufactures (fgn.)									
square yards		2,885	2,885		7,806	7,806			
Declared value L.		114	114		1	1		991	991
Earthware of all sorts		258	258		327	327		991	991
pieces	42,000	1,245,800	1,287,800	27,000	1,255,525	1,280,525	6,900	2,087,339	2,094,229
Declared value L.	429	20,072	20,501	312	17,209	17,521	82	27,004	27,086
Glass - Declared value L.	1,746	102,870	104,616	2,354	100,069	102,423	1,069	100,087	101,147
Guns and pistols - number	2,530	1,400	3,930		478	1,838	820	8,219	9,039
Declared value L.	4,284	5,100	9,384	1,553	3,640	5,223	1,416	11,257	12,673
Haberdashery and millinery									
Declared value L.	112	25,367	25,479	20	20,862	20,882	16	29,543	29,543
Hardwares and cutlery									
Declared value L.	9,030	72,013	81,043	10,352	50,690	61,042	11,264	71,025	82,289
Hats of all sorts - dozens	1,222	2,232	3,454	980	2,014	2,994	1,001	2,791	3,792
Guns and pistols - number	1,847	1,400	3,247	1,471	9,576	10,347	1,604	12,760	14,364
Iron, bar and bolt - tons	43	12,490	12,333	93	11,755	11,848	30	17,400	17,430
Declared value L.	376	86,958	87,314	980	79,258	80,238	272	103,765	104,037
cast and wrought cwt.	5,980	69,616	75,596	10,402	75,987	86,389	2,495	58,854	61,349
Declared value L.	7,341	50,231	57,572	12,624	50,628	63,252	2,740	37,916	40,656
Lace and thread of gold and silver	163	557	720	96	212	303	187	474	661
Declared value L.	1,455	4,661	6,116	786	1,677	2,463	1,465	2,944	4,409
Lead and shot - tons	34	1,226	1,260	52	1,280	1,332	61	1,565	1,626
Declared value L.	487	16,507	16,994	719	16,432	17,151	827	18,986	19,813
Leather and saddlery									
Declared value L.	1,345	29,051	30,396	3,671	18,367	22,038	1,505	22,709	24,214
Linen manufactures									
Declared value L.	2,077	21,211	23,288	1,611	23,724	25,335	5,341	43,715	49,056
Machinery and mill-work									
Declared value L.	7,584	21,107	28,489	3,092	10,340	13,432	3,651	11,523	15,174
Military stores not otherwise described									
Declared value L.	5,983	494	6,387	1,081	221	1,302	128	115	243
Musical instruments									
Declared value L.	294	12,060	12,354	240	8,954	9,194	252	7,085	7,337
Opium - lbs.		21,890	21,890		5,483	5,483			
Declared value L.		16,418	16,418		4,524	4,524			
Ordnance, of brass and iron									
tons	225	116	339	224	5	229	34	23	57
Declared value L.	8,140	750	8,870	3,286	140	3,426	816	130	946
Plate, plated ware, jewellery and watches									
Declared value L.	10,025	41,370	51,395	2,533	38,208	40,541		33,778	33,778
Provisions, declared value L.	7,889	21,547	29,236	7,931	16,151	24,082	10,992	21,454	32,446
Quicksilver - lbs.		153,918	153,918		93,702	95,702		36,743	36,743
Declared value L.		14,112	14,112		8,972	8,972		3,121	3,521
Silk manufactures									
Declared value L.		9,873	9,873	1,083	8,015	9,098	45	25,159	25,204
Soap and candles - cwt.	619	866	1,485	405	850	1,235	2	1,344	1,346
Declared value L.	1,845	3,889	5,734	1,318	3,657	4,975	4	5,207	5,211
Spelter, foreign - cwt.		62,376	62,376		49,964	49,964		37,499	37,499
Declared value L.		32,747	32,747		27,480	27,480		21,093	21,093
Spirits, British - gallons		3,652	3,652		6,001	6,001		6,289	6,289
Declared value L.		1,780	1,780		2,121	2,121		2,562	2,562
Spirits, foreign - gallons		99,453	99,453		128,174	128,174		208,581	208,581
Declared value L.		12,072	12,072		19,310	19,310		32,032	32,032

Exports — continued.

Articles.	1830.			1831.			1832.		
	East India Comp.	Private Trade.	Total.	East India Comp.	Private Trade.	Total.	East India Comp.	Private Trade.	Total.
Stationery, declared value L.	13,175	33,064	46,239	20,663	27,998	47,961	23,924	26,252	50,176
Steel, unwrought - cwt.	-	10,881	10,881	-	21,651	21,651	20	14,446	14,466
Declared value L.	-	11,153	11,153	-	24,439	24,439	40	15,106	15,146
Sugar, refined - cwt.	44	853	897	-	763	763	31	778	809
Declared value L.	89	1,890	1,979	-	1,792	1,792	57	1,951	2,008
Swords - number	1,700	90	1,790	750	161	911	1,150	90	1,240
Declared value L.	1,635	140	1,775	484	139	623	1,052	101	1,153
Tin, unwrought - cwt.	-	5	5	-	41	41	6	129	135
Declared value L.	-	15	15	-	165	165	20	495	515
Tin and pewter wares, and tin plates - Dec. val. L.	731	10,138	10,869	704	8,558	9,262	573	6,822	7,395
Wines - Imp. gallons	1,332	239,259	240,591	116	205,777	205,893	900	338,535	339,435
Declared value L.	459	104,945	105,404	51	92,530	92,581	308	149,919	150,257
Woollen manufactures (Br.)	6,029	47,719	53,748	2,959	51,712½	54,671½	3,507	50,186	53,693
Cloths of all sorts - pieces	60,565	211,171	271,734	31,470	195,136	226,606	34,108	141,365	175,473
Declared value L.	-	-	-	-	-	-	-	-	-
Stuffs, viz. camlets, serges, &c. - pieces	94	20,118	20,242	251	14,767	15,018	56	18,909½	18,965½
Declared value L.	302	49,129	49,431	352	40,757	41,109	81	42,801	42,885
Other woollens, dec. val. L.	4,127	19,106	23,233	2,226	11,497	13,723	3,609	15,542	19,151
Aggregate value of British woollens - Dec. val. L.	64,992	279,406	344,398	34,048	247,390	281,438	37,801	199,708	237,509
Woollen manufactures (foreign) - pieces	-	2	2	-	372	372	-	485	485
Declared value L.	-	40	40	-	404	404	-	400	400
value L.	-	58	58	-	3,566	3,566	-	4,505	4,505
Declared value L.	-	-	-	-	122,566	122,566	-	-	-
All other articles - L.	16,215	147,218	163,433	14,661	132,656	137,317	8,709	162,236	170,945
Total value of exports - L.	195,394	3,891,917	4,087,311	146,480	3,488,571	3,635,051	149,193	3,661,093	3,750,286

The preference in favour of West Indian commodities was within these 5 years much greater than at present; but the following statement shows that it is still very considerable:—

An Account of Articles imported from British Possessions East of the Cape of Good Hope, on which a higher Customs Duty is charged on Import into the United Kingdom, than is charged on the same Articles imported from British Possessions in any other Parts of the World: showing, in Three parallel Columns, the Different Rates and the Excess of Duty on each Article; also, the Amount of Duty levied on each of these Articles in the Year 1832, and the Quantity on which the same was levied.

Articles.	Rates of Duty charged.			Quantity charged with Duty in the Year 1832.		Amount of Duty received in the Year 1832.	
	On Importations from Brit. Possessions within the Limits of the E. I. Co.'s Charter, except the Mauritius.	On Importations from other British Possessions.	Excess of Duty charged on Importations within the Limits of the E. I. Co.'s Charter.	Imported from British Possessions within the Limits of the E. I. Co.'s Charter.	Imported from other British Possessions, and charged with a lower Rate of Duty.	On Importations from British Possessions, within the Limits of the Company's Charter.	On Importations from other British Possessions, and charged with a lower Rate of Duty.
Coffee -	9d. per lb.	6d. per lb., if the produce of and imported from the Mauritius or any British possession in America - 2½s. per cwt., if do. - 2s. 9d. per lb.	3d. per lb.	Lbs. 1,953,744	Lbs. 20,996,837	L. s. d. 73,227 18 0	L. s. d. 524,920 18 6
Sugar -	32s. per cwt.	24s. per cwt., if do. - 9s. per gal.	8s. per cwt. - 6s. per gal.	Cwt. gr. lb. 79,608 2 5	Cwt. gr. lb. 4,355,814 2 21	127,373 13 6	5,296,977 12 6
Spirits	15s. per gal.	-	-	-	3,513,250 gal.	-	1,580,962 10 0
Tobacco *	3s. per lb.	2s. 9d. per lb.	3d. per lb.	-	-	-	-

Under the new regulations as to residence in India (see *post*), Englishmen will be allowed to employ themselves in the raising of sugar, as they have hitherto been allowed to employ themselves in the raising of indigo; but, unless the duty be equalised, this concession will be of little importance, at least in so far as respects sugar. An equalisation is, however, imperiously required, as well in justice to India as in the view of promoting the interests of the British public; and should it take place, we have little doubt that the growth of sugar in India will be very greatly extended, and that it will become an article of great commercial value.

The regulations as to the importation of coffee from India are as objectionable as can well be imagined. Why should the coffee of Malabar and Ceylon pay 3d. per lb. more duty than that of the Mauritius? A distinction of this sort is an outrage upon common sense, and an insult to India. Foreign coffee may be imported from any port of British India at 9d. per lb.; but if it be imported from a foreign port it pays 1s. Hence, if a British ship take on board coffee at Mocha, Manilla, or Java, she is obliged to call in her way home at Bombay or Singapore; and must there unload and then reload her cargo! Such a regulation requires no lengthened commentary; it is enough to remark that its existence is a disgrace to a civilised nation.

Besides being unfairly assessed, the duties on several most important articles of East India produce are signally oppressive in their amount. Arrack, for example, which may be bought in bond here for about 3s. a gallon, is loaded with a duty of 15s. It is almost unnecessary to add that this duty is perfectly unproductive; its only effect is to exclude a valuable article from the market; to deprive the public of a gratification they

* Quantity of tobacco brought from the East too trifling to deserve mention.

might otherwise enjoy, and the government of a considerable amount of revenue. The duty on pepper is also most extravagantly high; being no less than 1s. on an article that sells from about 3d. to 4½d. Considering the degree in which the demand for pepper is checked by this anti-consumption impost, we believe we may safely affirm that its reduction to 3d. or 4d. would be productive of an increase of revenue.

However, it is but fair to add that a very material deduction has been made from the duties charged on several articles of East India produce since the publication of the former edition of this work. It is to be hoped that the good effects of which these reductions cannot fail to be productive may speedily lead to others. The following account will no doubt receive the attentive consideration of the reader:—

Account showing the Prices in Bond in London of the different Articles of East India Produce, on the 1st of November, 1833; the present Duty on such Articles, and the Rate per Cent. of the Duty on the Price. A Column is added, showing the Duties in 1831 that have since been modified.

Goods.	Prices, 1st of November, 1833.				Per	Duties, 1st of November, 1833.		Duty. Rate per Cent.		Duties, 1st of January, 1831.			
	From		To			From	To	From	To				
	L. s. d.	L. s. d.	L. s. d.	L. s. d.									
Aloes	2 0 0	12 0 0	cwt.	s. d. per	0 2 lb.	7	46	0 1 3 lb.					
Asafetida	1 10 0	3 0 0	—	6 0 cwt.	10	20	4 13 4 cwt.						
Benjamin, 1st sort	—	40 0 0	—	}	4 0 —	1	2-7	11 4 0					
2d —	10 0 0	20 0 0	—										
3d —	4 10 0	7 10 0	—	40 0 ton	—	40	—						
Barilla	—	5 0 0	ton	10 0 cwt.	12	12-5	2 16 0 —						
Borax, refined	4 0 0	4 5 0	cwt.	4 0 —	4-5	5	1 8 0 —						
unrefined	4 0 0	4 9 0	—	1 0 —	—	0-7	0 9 4 —						
Camphor	—	7 5 0	—	1 0 lb.	60	66	0 2 0 lb.						
Cardamons, Ceylon	0 1 6	0 1 8	lb.	1 0 —	25	30	0 2 0 —						
Malabar	0 3 6	0 5 9	—	1 0 —	—	140	—						
Cassia buds	—	4 0 0	cwt.	0 6 —	65	86	—						
lignea	3 5 0	4 5 0	—	0 6 —	5	11	—						
Cinnamon	0 4 6	0 9 6	—	2 0 —	170	200	—						
Cloves, Bourbon	0 1 0	0 1 2	—	2 0 —	133	160	—						
Amboyna	0 1 3	0 1 6	—	2 6 —	1860	—	0 0 4 —						
Cocculus Indicus	0 15 0	0 1 3	cwt.	0 3 lb.	66	120	—						
Cochineal	0 1 0	0 6 0	cwt.}	from Brit. ports	140	168	—						
Coffee, Mocha	3 10 0	6 6 0	—	0 4 cwt.	0-5	0-6	—						
other sorts	2 10 0	3 0 0	—	—	0-4	0-7	—						
Cotton, Bengal	0 0 6	0 0 7	lb.}	—	0-5	0-6	—						
Madras	0 0 6½	0 0 8	—	—	—	—	0 2 0 —						
Surat	0 0 5½	0 0 7	cwt.	—	—	—	0 15 0 —						
Cubebs	2 15 0	3 5 0	cwt.	0 6 lb.	80	100	0 5 0 oz.						
Dragon's blood	5 10 0	25 0 0	—	4 0 cwt.	0-8	37	9 6 8 cwt.						
Ebony wood	6 10 0	7 10 0	ton	3 0 cwt.	2	2-3	0 15 0 ton						
Galls	3 10 0	4 5 0	cwt.	2 0 cwt.	2	3	0 5 0 cwt.						
Gamboge	9 0 0	15 0 0	—	4 0 —	1-1	2-2	9 6 8 —						
Ginger, Bengal	1 15 0	1 18 0	—	11 0 —	29	31	0 11 6 —						
Gum ammoniac	2 10 0	5 0 0	—	6 0 —	6	12	7 0 0 —						
anini	6 0 0	10 0 0	—	6 0 —	5	5	2 16 0 —						
Arabic	2 10 0	2 15 0	—	6 0 —	11	12	—						
Gum lac, lac dye fine DI.	0 1 6	0 2 3	lb.	6 0 —	2-2	3-5	5 per cent.						
other sorts	0 0 9	0 1 3	—	6 0 —	4	7	—						
shell lac	6 5 0	7 15 0	cwt.	6 0 —	3-7	4-7	20 —						
Hemp	—	23 0 0	ton	1 8 ton	—	0-3	free						
Hides, buffalo and ox	0 0 5	0 0 9½	lb.	2 4 cwt.	2-5	5	—						
dry	0 0 5	0 0 5	—	1 2 —	2-5	4	—						
wet	0 6 9	0 8 6	—	—	3	3-7	—						
Indigo, fine	0 4 3	0 6 6	—	0 3 lb.	4	6	—						
good and middling	0 3 6	0 4 0	—	—	6-2	7	—						
ordinary	0 4 0	0 6 6	—	3 6 —	53	87	—						
Mace	1 5 0	2 0 0	cwt.	—	—	5	—						
Mother-o'-pearl shells, Bombay	3 15 0	4 0 0	—	5 per cent.	—	—	—						
Manilla	0 15 0	1 8 0	oz.	0 6 oz.	1-7	3-3	0 5 0 oz.						
Musk	4 0 0	14 0 0	cwt.	6 0 cwt.	2	7-5	9 6 8 cwt.						
Myrrh	0 3 6	0 6 6	lb.	2 6 lb.	38	71	—						
Nutmegs	0 15 0	—	cwt.	2 6 —	—	1860	—						
Nux vomica	0 0 6½	—	oz.	1 4 —	—	15	0 4 0 lb.						
Oil of aniseed	0 0 6½	0 0 7	—	1 4 —	14	15	0 16 0 —						
cassia	0 5 6	—	—	1 4 —	—	1-3	0 16 0 —						
cinnamon	0 0 9	0 0 10	—	14 0 —	105	116	1 12 0 —						
cloves	0 0 2	0 0 4	—	1 4 —	25	50	2 0 0 —						
mace	0 0 10	0 1 3	—	1 4 —	6-7	10	2 0 0 —						
nutmegs	2 0 0	3 15 0	cwt.	6 0 cwt.	8	15	2 0 0 cwt.						
Olibanum	0 0 3½	0 0 4½	lb.	1 0 lb.	266	320	—						
Pepper, black	0 0 4	0 0 9	—	1 0 —	133	300	—						
white	0 1 10½	0 2 4½	—	1 0 —	43	54	0 2 6 lb.						
Rhubarb, common	0 3 6	0 5 0	—	1 0 cwt.	20	28	—						
fine Dutch, trimmed	0 12 0	1 0 0	cwt.	1 0 cwt.	5	8	—						
Rice from British possessions	0 3 0	—	gal.	15 0 gal.	—	500	—						
Spirits, arrack	5 5 0	8 10 0	cwt.	1 0 cwt.	0-6	1	0 2 6 cwt.						
Safflower	0 10 0	—	—	1 0 —	—	10	—						
Sago, common	0 15 0	2 0 0	—	1 0 —	2-5	6-7	0 10 0 cwt.						
pearl	3 0 0	—	—	1 0 —	—	1-7	1 8 0 —						
Sal ammoniac	1 15 0	2 0 0	—	0 6 —	1-2	1-4	—						
saltpetre	8 0 0	17 0 0	ton	1 0 ton	0-3	0-6	0 15 0 ton						
Sapan wood	13 0 0	16 0 0	—	1 0 —	0-3	0-4	0 12 0 —						
Saunders' wood, red	3 5 0	—	cwt.	5 0 cwt.	—	7-6	1 10 0 cwt.						
Seeds, aniseed, star	0 16 0	1 3 0	lb.	0 1 lb.	0-35	0-45	—						
Silk, Bengal and China	1 4 0	1 11 0	cwt.	32 0 cwt.	103	133	—						
Sugar, Bengal, white	1 1 0	1 3 0	—	32 0 —	—	139	—						
yellow	1 6 0	1 14 0	—	24 0 —	70	92	—						
Mauritius, yellow	1 2 0	1 6 0	—	24 0 —	92	109	—						
brown	19 0 0	28 0 0	—	20 0 —	3-5	5-2	—						
Teeth, elephants'	3 15 0	4 0 0	—	1 0 —	1-2	1-3	0 3 0 cwt.						
Teira japonica	1 10 0	2 15 0	lb.	0 1 lb.	0-1	0-3	0 0 6 lb.						
Tortoise shell	0 16 0	0 18 0	cwt.}	—	—	—	—						
Turmeric, Bengal	1 0 0	1 3 0	—	2 4 cwt.	10	11-4	—						
Java	1 0 0	1 5 0	—	from Brit. ports	9	11-4	—						
China	0 2 10	—	lb.	0 6 lb.	—	17-2	0 1 0 —						
Vermilion	—	—	—	—	—	—	—						

There is another grievance affecting the East India trade, which calls loudly for redress. Goods from America, the West Indies, or any where except the East Indies, may be conveyed from one warehousing port to another without payment of the duties. But with East India goods a different rule has been established. There are only about a dozen ports in the empire in which East India goods may be received and warehoused; and whenever it becomes necessary to remove these goods to any other place, not privileged to receive India goods, the whole duties have to be paid; so that if a merchant found it expedient to ship 1,000*l.* worth of pepper from London, Hull, or any other privileged port, to Newcastle, Plymouth, Aberdeen, or any non-privileged port, he would, before he could make such shipment, have to advance about 4,000*l.* of duty! This is a most oppressive regulation. There is not, and there never was, any good reason for prohibiting East India goods from being removed, under bond, from one port to another where other goods are allowed to be bonded. Many considerable advantages would result from permitting this to be done. It would distribute East India goods more equally over the country; and country dealers would be able to lay in and keep up sufficient stocks with a far less outlay of capital than at present. Such a measure, coupled, as it ought to be, with an adequate reduction of the duties, would materially extend the comforts of all classes at home.

4. *Colonisation of India.* — Hitherto very considerable obstacles have been thrown in the way of Europeans establishing themselves in India, and particularly of their acquiring or holding land. This policy was dictated by various considerations; partly by a wish to prevent the extrusion of the natives from the soil, which it was supposed would be eagerly bought up by Europeans, and partly by the fear lest the latter, when scattered over the country, and released from any effectual control, should offend the prejudices of the natives, and get embroiled with them. Now, however, it seems to be the general opinion of those best acquainted with India that but little danger is to be apprehended from these circumstances; that the few Europeans established in it as indigo planters, &c. have contributed very materially to its improvement; and that the increase and diffusion of the English population, and their permanent settlement in the country, are at once the most likely means of spreading a knowledge of our arts and sciences, and of widening and strengthening the foundations of our ascendancy. It is obvious, indeed, that the duration of our power in India must depend on a very uncertain tenure, unless we take root, as it were, in the soil, and a considerable portion of the population be attached to us by the ties of kindred, and of common interests and sympathies. In this respect we ought to imitate the Roman in preference to the Lacedemonian or Athenian policy. *Quid aliud exitio Lacedemoniis Atheniensibus fuit, quanquam armis pollerent, nisi quod victis pro alienigenis arcebant?* Looking, however, at the density of population in India, the low rate of wages, the nature of the climate, and other similar circumstances, it seems very doubtful whether it will ever become the resort of any considerable number of English settlers; at least of such a number as would be sufficient, within any reasonable period, to form any thing like a powerful native English interest. But to whatever extent it may be carried, it promises to be highly advantageous. “We need not, I imagine,” says the present Governor-General of India, Lord William Bentinck, “use any laboured argument to prove that it would be infinitely advantageous for India to borrow largely in arts and knowledge from England. The legislature has expressly declared the truth; its acknowledgment has been implied in the daily acts and professions of government, and in all the efforts of humane individuals and societies for the education of the people. Nor will it, I conceive, be doubted, that the diffusion of useful knowledge, and its application to the arts and business of life, must be comparatively tardy, unless we add to precept the example of Europeans, mingling familiarly with the natives in the course of their profession, and practically demonstrating, by daily recurring evidence, the nature and the value of the principles we desire to inculcate, and of the plans we seek to have adopted. It seems to be almost equally plain, that independently of their influencing the native community in this way, various and important national advantages will result from there being a considerable body of our countrymen, and their descendants, settled in the country. To question it, is to deny the superiority which has gained us the dominion of India: it is to doubt whether national character has any effect on national wealth, strength, and good government: it is to shut our eyes to all the perils and difficulties of our situation: it is to hold as nothing community of language, sentiment and interest, between the government and the governed: it is to disregard the evidence afforded by every corner of the globe in which the British flag is hoisted: it is to tell our merchants and our manufacturers, that the habits of a people go for nothing in creating a market, and that enterprise, skill, and capital, and the credit which creates capital, are of no avail in the production of commodities.”

The existing regulations as to the residence of Englishmen in India are embodied in the act 3 & 4 Will. 4. c. 85., and are as follows: —

Authority for his Majesty's Subjects to reside in certain Parts of India. — It shall be lawful for any natural-born subjects of his Majesty to proceed by sea to any port or place having a Custom-house establishment within the same, and to reside thereat, or to proceed to reside in or pass through any part of such of the said territories as were under the government of the said Company on the 1st day of January, 1800, and in any part of the countries ceded by the nabob of the Carnatic, of the province of Cuttack, and of the settlements of Singapore and Malacca, without any licence whatever; provided that all subjects of his Majesty not natives of the said territories shall, on their arrival in any part of the same from any port or place not within said territories, make known in writing their names, places of destination, and objects of pursuit in India, to the chief officer of the customs or other officer authorised for that purpose at such port or place as aforesaid. — § 81.

Subjects of his Majesty not to reside in certain Parts of India without Licence. — It shall not be lawful for any subject of his Majesty, except the servants of the said Company and others now lawfully authorised to reside in the said territories, to enter the same by land, or to proceed to or reside in such parts of the said territories as are not herein-before in that behalf mentioned, without licence first obtained from the commissioners of the board of control, or the court of directors, or the governor-general, or a governor of any of the said presidencies: provided, that no licence given to any natural-born subject of his Majesty to reside in parts of the territories not open to all such subjects shall be determined or revoked unless in accordance with the terms of some express clause of revocation or determination in such licence contained. — § 82.

The Governor-General with previous Consent of Directors, may declare other Places open. — It shall be lawful for the governor-general in council, with the previous consent and approbation of the said court of directors, to declare any place or places whatever within the said territories open to all his Majesty's natural-born subjects, and it shall be thenceforth lawful for any of his Majesty's natural-born subjects to proceed to, or reside in, or pass through any place or places declared open without any licence whatever. — § 83.

Laws against illicit Residence to be made. — The governor-general shall and is required to make laws or regulations providing for the prevention or punishment of the illicit entrance into or residence in the said territories of persons not authorised to enter or reside therein. — § 84.

Laws and Regulations to be made for Protection of Natives. — And whereas the removal of restrictions on the intercourse of Europeans with the said territories will render it necessary to provide against any mischiefs or dangers that may arise therefrom, it is enacted, that the governor-general shall and is required, by laws or regulations, to provide with all convenient speed for the protection of the natives of the said territories from insult and outrage in their persons, religions, or opinions. — § 85.

Lands within the Indian Territories may be purchased. — It shall be lawful for any natural-born subject of his Majesty authorised to reside in the said territories to acquire and hold lands, or any right, interest, or profit in or out of lands, for any term of years, in such part or parts of the said territories as he shall be so authorised to reside in: provided always, that nothing herein contained shall be taken to prevent the governor-general in council from enabling, by any laws or regulations, or otherwise, any subjects of his Majesty to acquire or hold any lands, or rights, interests, or profits in or out of lands, in any part of the said territories, and for any estates or terms whatever. — § 86.

No Disabilities in respect of Religion, Colour, or Place of Birth. — No native of the said territories, nor any natural-born subject of his Majesty resident therein, shall, by reason only of his religion, place of birth, descent, colour, or any of them, be disabled from holding any place, office, or employment under the said company. — § 87.

IV. EAST INDIES, (EXTENT, POPULATION, MILITARY FORCE, REVENUE, ETC. OF BRITISH).

1. *Extent, Population, &c. of British Dominions in Hindostan, and of the Tributary and Independent States.* — We copy the following Table from the second edition of Mr. Hamilton's *Gazetteer*. It must, however, be regarded as an approximation only, inasmuch as no means exist of coming at correct conclusions; but the talents of the writer, and his perfect acquaintance with the subject, warrant the belief that it is as accurate as it can be made with the present imperfect means of information.

Table of the relative Area and Population of the Modern States of Hindostan.

	British Square Miles.	Population.
Bengal, Bahar, and Benares	162,000	39,000,000
Additions in Hindostan since A. D. 1765	148,000	18,000,000
Gurwal, Kumoon, and the tract between the Sutuleje and Jumna	18,000	500,000
Total under the Bengal Presidency	328,000	57,500,000
Under the Madras Presidency	154,000	15,000,000
Under the Bombay Presidency	11,000	2,500,000
Territories in the Decan, &c. acquired since 1815, consisting of the Peishwa's dominions, &c., and since mostly attached to the Bombay Presidency	60,000	8,000,000
Total under the British government	553,000	83,000,000
<i>British Allies and Tributaries.</i>		
The Nizam	96,000	10,000,000
The Nagpoor Raja	70,000	3,000,000
The King of Oude	20,000	3,000,000
The Guicowar	18,000	2,000,000
Kotah, 6,500; Boondee, 2,500; Bopaul, 5,000	14,000	1,500,000
The Mysore Raja	27,000	3,000,000
The Satara Raja	14,000	1,500,000
Travancore, 6,000; Cochin, 2,000	8,000	1,000,000
Under the Rajas of Joudpou, Jeypoor, Odeypoor, Bicanere, Jesselmere, and other Rajpoot chiefs, Holcar, Ameer Khan, the Row of Cutch, Bhurtpoor, Macherry, and numerous other petty chiefs, Seiks, Gonds, Bheels, Coolies, and Catties, all comprehended within the line of British protection	283,000	15,000,000
Total under the British government and its allies	1,103,000	123,000,000

Table of the relative Area and Population — *continued.*

	Brought up	British Square Miles.	Population.
<i>Independent States.</i>	- -	1,103,000	123,000,000
The Nepal Raja -	- -	53,000	2,000,000
The Lahore Raja (Runjeet Singh) -	- -	50,000	3,000,000
The Ameers of Sind -	- -	24,000	1,000,000
The dominions of Sindia -	- -	40,000	4,000,000
The Cabul sovereign east of the Indus -	- -	10,000	1,000,000
Grand total of Hindostan -	- -	1,280,000	134,000,000

India beyond the Ganges. — British Acquisitions in 1824 and 1825.

	British Square Miles.	Population.
Countries south of Rangoon, consisting of half the province of Martaban, and the provinces of Tavoy, Ye, Tenasserim, and the Mergui Isles -	12,000	51,000
The province of Arracan -	11,000	100,000
Countries from which the Burmese have been expelled, consisting of Assam and the adjacent petty states, occupying a space of about -	54,000	150,000
Total -	77,000	301,000

In 1805, according to official returns transmitted, the total number of British-born subjects in Hindostan was 31,000. Of these, 22,000 were in the army as officers and privates; the civil officers of government of all descriptions were about 2,000; the free merchants and mariners who resided in India under covenant, about 5,000; the officers and practitioners in the courts of justice, 300; the remaining 1,700 consisted of adventurers who had smuggled themselves out in various capacities. Since the date above mentioned, no detailed reports have been published: but there is reason to believe that even now the total number of British subjects in Hindostan does not exceed 40,000; the removal of the restrictions on the commercial intercourse having, contrary to expectation, added very few to the previous number.

The army required for the protection of these extensive provinces, and for the retaining them under due subordination, although it presents a formidable grand total, probably does not amount to a fifth part of the number maintained by the Mogul sovereigns and their functionaries, when their empire was in its zenith; yet, even under the ablest of the emperors, commotions in some quarter of their ill-subdued territories were unceasing. The British system in India has always been to keep the troops in a constant state of preparation for war; but never to enter into unprovoked hostilities, or engage in any contests except those rendered necessary by the principle of self-defence. At present, with the exception of the Russian, the British military force is probably the largest standing army in the world. In 1796, it amounted to 55,000. In 1830, the latest period for which we have a detailed statement, it consisted of infantry 170,062, cavalry 19,539, artillery 17,385, engineers 1,084, with pioneers, invalids, &c., making a grand total of 223,476 men. Of these, 187,068 were natives, and 37,376 Europeans; the latter being divided between the King's and the Company's services in the proportion of 20,292 to the former, and 17,084 to the latter. The total expenditure on account of the Indian army during the same year amounted to 9,461,953*l.* It may, perhaps, be worth while remarking, that the war department in Prussia, which has one of the most efficient armies in Europe, cost, in 1829, 22,165,000 rix-dollars, or 3,324,000*l.*, being little more than the third of the cost of the British Indian army! Recently, however, very great efforts have been made to economise in this department. The army has been reduced to about 190,000 men, and some of the former allowances have been discontinued.

A good deal of rather conflicting evidence was given before the late select committee on the state of the Indian army. On the whole, it would seem to be decidedly superior, in respect of discipline and efficiency, to any native army ever organised in India. But many very intelligent officers doubt whether it could make any effectual opposition to European troops, to whom, generally speaking, the sepoys are inferior both in physical strength and moral energy. Some of the witnesses seem to think that the Indian army has recently been a good deal deteriorated.

The army is distributed throughout Hindostan under the orders of the supreme government, promulgated through its political agents. Commencing from the great stations in the Doab of the Ganges, at Ajmeer is one corps; another at Neemutch; a third at Mow; all supplied from the Bengal army. These are succeeded by the Gujerat subsidiary forces, the field corps at Mulligaum, and the Poonah division, furnished chiefly by the Bombay army. The circle is further continued by the field force in the southern Mahratta country; the Hyderabad and Nagpoor subsidiaries, composed

of Madras troops; and the detachments from the Bengal establishment, forming the Nerbudda and Saugur divisions, from whence the cordon terminates in Bundelcund. Such is the general outline, liable, of course, to temporary modifications, and occasional change in the selection of stations. At present, with the exception of a tract 35 miles broad on each side of Aseerghur, there is an unbroken line of communication through the British territory from Bombay to Calcutta.

In direct and authoritative control, the dominion of the British government extends much further than that possessed by any prior dynasty, whether Patan or Mogul; yet the latter, so long as they abstained from persecution, had nothing to apprehend from the religion of the Hindoos; and history proves that the commotions which agitated the Mohammedan monarchies chiefly arose from their own internal dissensions and national disputes. Neither does it appear that any prior conquerors ever employed disciplined corps of their own countrymen in defence of their own sovereignty, although they had to contend with one very numerous tribe—the Hindoo; while the British, more advantageously situated, have two to put in motion against each other, and in process of time may raise up a third. Each foreign invader certainly favoured his own countrymen; but it was by bestowing on them places and high appointments, which excited envy, without essentially strengthening his domination. Besides, therefore, total abstinence from persecution, the British government, in a powerful corps entirely European, and totally distinguished from the natives by colour, language, and manners, possesses a solidity and consistence much beyond any of the prior Mohammedan dynasties. — (*Hamilton's East India Gazetteer*, 2d ed. vol. i. pp. 656—659.)

2. *Revenue and Expenditure of the East India Company.* — The far greater part of the revenue of India is at present, and has always been, derived from the soil. The land has been held by its immediate cultivators generally in small portions, with a perpetual and transferable title; but they have been under the obligation of making an annual payment to government of a certain portion of the produce of their farms, which might be increased or diminished at the pleasure of the sovereign; and which has, in almost all cases, been so large, as seldom to leave the cultivators more than a bare subsistence. Under the Mohammedan government, the *gross* produce of the soil was divided into equal or nearly equal shares, between the ryots, or cultivators, and the government. We regret we are not able to say that the British government has made any material deductions from this enormous assessment. Its oppressiveness, more than any thing else, has prevented our ascendancy in India; and the comparative tranquillity and good order we have introduced, from having the beneficial effects that might have been anticipated. The cultivators throughout Hindostan are proverbially poor; and till the amount of the assessment they are at present subject to be effectually reduced, they cannot be otherwise than wretched. They are commonly obliged to borrow money to buy their seed and carry on their operations, at a high interest, on a species of mortgage over the ensuing crop. Their only object is to get subsistence—to be able to exist in the same obscure poverty as their forefathers. If they succeed in this, they are satisfied. Mr. Colebrooke, whose authority on all that relates to India is so deservedly high, mentions that the quantity of land occupied by each ryot, or cultivator, in Bengal is commonly about 6 acres, and rarely amounts to 24; and it is obvious that the abstraction of half the produce raised on such patches can leave their occupiers nothing more than the barest subsistence for themselves and their families. Indeed, Mr. Colebrooke tells us that the condition of ryots subject to this tax is generally inferior to that of a hired labourer, who receives the miserable pittance of 2 annas, or about 3 pence, a day of wages.

Besides the land revenue*, a considerable revenue is derived in India from the monopolies of salt and opium, the sale of spirituous liquors, land and sea customs, post-office, &c. Of these monopolies, the first is, in all respects, decidedly the most objectionable. Few things, indeed, would do more to promote the improvement of India, than the total abolition of this monopoly. An open trade in salt, with moderate duties, would, there can be no doubt, be productive of the greatest advantage to the public, and of a large increase of revenue to government. The opium monopoly, though less objectionable than the last, is, notwithstanding, very oppressive. It interferes with the industry of the inhabitants; those who are engaged in the cultivation of opium being obliged to sell their produce at prices arbitrarily fixed by the Company's agents. It would be worse than useless to waste the reader's time, by pointing out in detail the mischievous effects of such a system; they are too obvious not to arrest the attention of every one. The produce of these and the other branches of Indian taxation is specified in the subjoined Table, which we have carefully compiled from the official accounts.

* For an account of the land revenue of India, of the various modes in which it is assessed, and its influence on the condition of the inhabitants, we beg to refer to Mr. Rickards's work on India. The various important and difficult questions with respect to Indian taxation are there treated with great learning and sagacity, and placed in the most luminous point of view.

EAST INDIES (EXTENT, POPULATION, ETC. OF BRITISH). 549

Account of the Territorial Revenues of the East India Company during the Official Year 1827-28.

Description.	Bengal.	Madras.	Bombay.	Penang.	Ma- lacca.	Singa- pore.	Saint Helena.	London	Total.
	£	£	£	£	£	£	£	£	£
Land rent - - -	8,252,797	3,519,745	1,965,093	21,893	4,881	18,559	1,064	-	13,784,032
Liquors (nett) - -	485,422	257,638	-	-	-	-	-	-	743,060
Opium (monopoly) -	2,051,620	-	-	-	-	-	-	-	2,051,620
Tobacco (do.) - -	-	85,482	-	-	-	-	-	-	85,482
Salt (partial monopoly) -	2,389,600	346,192	19,936	-	-	-	-	-	2,755,728
Farms and licences (nett)	-	56,252	225,650	-	-	-	66	-	281,968
Mint - - -	38,139	4,332	5,440	-	-	-	-	-	47,911
Post-office - - -	91,833	32,043	12,584	-	-	-	-	-	136,460
Stamps - - -	327,709	56,261	5,161	-	-	-	-	-	389,131
Bank, Madras (nett) -	-	9,162	-	-	-	-	-	-	9,162
Customs—sea - - -	-	126,859	65,698	-	-	-	2,216	-	194,773
inland - - -	-	439,870	109,209	-	-	-	-	-	549,079
do. unspecified -	831,734	-	219,784	-	-	-	-	-	1,051,518
Sundries - - -	308,355	392,355	-	-	-	-	-	-	700,710
Revenue - - -	14,777,209	5,326,191	2,628,555	21,893	4,881	18,559	3,346	-	22,780,634
General board, (repay- ment by) - - -	-	-	-	3,617	-	-	-	-	3,617
Marine (pilotage) -	38,486	7,802	18,383	367	-	-	-	-	65,038
Judicial (fines and fees)	106,287	13,845	17,890	5,039	-	-	52	-	143,113
Total civil revenue -	14,921,982	5,347,838	2,664,828	30,916	4,881	18,559	3,398	-	22,992,402
Military (repayments) -	-	-	-	373	-	-	-	-	373
Buildings (do.) - -	-	-	-	49	-	-	-	-	49
Total receipts - - -	14,921,982	5,347,838	2,664,828	31,338	4,881	18,559	3,398	-	22,992,821
Interest - - -	-	-	-	-	-	-	-	-	-
Gross revenue and re- ceipts - - -	14,921,982	5,347,838	2,664,828	31,338	4,881	18,559	3,398	-	22,992,821
Nett surplus revenue over expenditure - - -	1,479,273	-	-	-	-	-	-	-	-

Account of the Territorial Charges of the East India Company during the Official Year 1827-28.

Description.	Bengal.	Madras.	Bombay.	Penang.	Ma- lacca.	Singa- pore.	Saint Helena.	London.	Total.
	£	£	£	£	£	£	£	£	£
Land rent (collection, pensions, &c.) - - -	1,608,480	702,677	642,551	3,000	500	1,500	-	-	2,958,708
Liquors (charges of collection not specified.)	-	-	-	-	-	-	-	-	-
Opium (cost and charges) - - -	658,254	-	-	-	-	-	-	-	658,254
Tobacco (do.) - - -	-	31,843	-	-	-	-	-	-	31,843
Salt (do.) - - -	808,322	74,419	-	-	-	-	-	-	882,741
Farms and licences (charges of collection not specified.)	-	-	-	-	-	-	-	-	-
Mint (charges on) - -	51,786	20,406	3,637	-	-	-	-	-	75,829
Post-office (do.) - -	89,075	29,339	18,848	-	-	-	-	-	137,262
Stamps (do.) - - -	81,690	9,437	-	-	-	-	-	-	91,127
Bank (charges not specified.)	-	-	-	-	-	-	-	-	-
Customs—sea (charges of collection) - - -	-	23,445	14,867	-	-	-	-	-	38,312
inland (do.) - -	-	28,587	3,037	-	-	-	-	-	31,624
general unspecified	126,808	-	25,605	-	-	-	-	-	152,413
Sundries - - -	140,849	363,854	136,944	-	-	-	-	-	641,647
Charge under revenue board - - -	3,565,264	1,284,007	845,489	3,000	500	1,500	-	-	5,699,760
Charges under gene- ral do. - - -	1,102,824	353,659	474,781	100,014	12,825	36,637	46,808	-	2,127,548
Charges under marine do. - - -	117,745	18,781	212,862	6,000	1,000	3,000	-	-	359,388
Charges under judicial do. - - -	1,150,394	371,751	305,446	12,000	2,000	6,000	-	-	1,847,591
Gross amount of civil charges - - -	5,936,227	2,028,198	1,838,578	121,014	16,325	47,137	46,808	-	10,034,287
Do. military do. - -	5,245,737	3,897,520	2,051,810	49,255	8,030	11,341	75,172	-	11,338,865
Buildings both civil and military do. -	548,492	81,877	163,088	4,833	1,186	4,606	1,989	-	786,071
Charge in India - -	11,750,456	6,007,595	4,033,476	175,102	25,541	63,084	123,969	-	22,159,223
Interest on debt - -	1,712,253	179,025	27,230	2,024	-	-	-	-	1,920,532
Unspecified - - -	-	-	-	-	-	-	-	2,060,141	2,060,141
Gross charge - - -	13,442,709	6,186,620	4,060,706	177,126	25,541	63,084	123,969	2,060,141	26,139,896
Nett charge, or excess of expenditure over revenue - - -	-	838,782	1,395,881	145,788	20,660	44,525	120,571	2,060,141	3,147,975

The territorial revenues at the disposal of the East India Company have, for a lengthened period, equalled those of the most powerful monarchies. At present they are greater than those of either Russia or Austria, being inferior only to those of Great Britain and France! Still, however, the Company's financial situation is the very reverse of prosperous. Vast as their revenue has been, their expenditure appears, in most instances, to have been still larger; and at this moment their debts exceed 60,000,000! The Company have given the following statement of their affairs, which

550 EAST INDIES (EXTENT, POPULATION, ETC. OF BRITISH).

is applicable, as respects India, to the 1st of May, 1831; and as respects England, to the 1st of May, 1832:—

Total territorial and political debts abroad and at home	- - - -	£ 61,197,782
Ditto, credits, ditto	- - - -	29,579,523
Balance deficient in the territorial and political branch	- - - -	31,618,259
Total commercial debts abroad and at home	- £ 1,928,494	
Ditto, credits, ditto	- - - -	21,647,149
Balance in favour in the commercial branch	- - - -	19,718,655
Balance deficient	- - - -	11,899,604
Add the amount of the Company's home bond debt	- - - -	3,042,854
Total balance deficient, including the home bond debt	- - - -	£ 15,442,458

Of the credits placed to account of the Company, arrears of revenue, &c. form an important item; but of these it is most probable a considerable portion will never be realised. In a statement laid by the East India Company before parliament, and printed in the former edition of this work (p. 511.), intended to represent the situation of the Company's affairs on the 1st of January, 1831, their assets were said to exceed their debts and liabilities by about 3,000,000*l*. The wide difference between that account and the one given above, is principally owing to the Company having struck out of the latter a sum of 10,870,000*l*. expended by them on account of fortifications, buildings, &c. erected in India, which they took credit for in the former.

The statement now given renders it abundantly obvious, that the recent arrangements with the Company have been quite as beneficial to it as, we doubt not, they will prove to the public. All the territorial and other property made over to the Crown will certainly be far short of meeting the claims upon it.

The following account shows the balance between the revenue and expenditure of our Indian dominions, from 1809-10 to 1830-31:—

An Account of the Total annual Revenues and Charges of the British Possessions in India under the East India Company, from 1809-10 to 1830-31: showing also the Nett Charge of Bencoolen, Prince of Wales Island, and St. Helena; the Interest paid on account of Debts in India; and the Amount of Territorial Charges paid in England. — (Abstracted from the *Parl. Papers*, No. 22. Sess. 1830, and No. 306. Sess. 1833.)

Years.	Total Gross Revenues of India.	Total Charges in India.	Nett Charge of Bencoolen, Prince of Wales Island, and St. Helena.	Interest on Debts.	Territorial Charges paid in England.			General Result.	
					Cost of Political Stores.	Other Territorial Payments chargeable on the Revenue. (Pensions, &c.)	Total.	Surplus Revenue.	Surplus Charge.
	£	£	£	£	£	£	£	£	£
1809-10	16,464,391	13,775,577	203,361	2,159,019	190,128	867,097	1,057,225	-	730,791
1810-11	16,679,198	13,909,983	199,663	2,196,691	217,703	901,688	1,119,391	-	736,530
1811-12	16,605,616	13,220,967	168,288	1,457,077	154,998	922,770	1,077,768	681,516	-
1812-13	16,459,774	13,659,429	201,349	1,491,870	193,784	1,184,976	1,378,768	-	271,634
1813-14	17,228,711	13,617,725	209,957	1,537,434	64,257	1,148,156	1,212,413	651,182	-
1814-15	17,231,191	14,182,454	204,250	1,502,217	129,573	1,064,223	1,194,596	147,677	-
1815-16	17,168,195	15,081,587	225,558	1,584,157	81,903	1,199,952	1,281,885	-	1,004,992
1816-17	18,010,135	15,129,839	205,572	1,719,470	194,374	1,071,176	1,265,550	-	310,096
1817-18	18,305,265	15,844,964	219,793	1,753,018	81,941	1,094,701	1,176,642	-	689,152
1818-19	19,392,002	17,558,615	210,224	1,665,928	130,162	1,150,378	1,280,540	-	1,323,305
1819-20	19,172,506	17,040,848	142,049	1,940,327	265,055	1,150,391	1,415,446	-	1,466,164
1820-21	21,292,036	17,520,612	220,043	1,902,585	228,058	1,072,106	1,300,164	348,632	-
1821-22	21,753,271	17,555,668	207,816	1,932,835	202,735	1,175,149	1,377,884	679,068	-
1822-23	23,120,934	18,083,482	154,761	1,694,731	204,147	1,354,960	1,559,107	1,528,853	-
1823-24	21,238,623	18,902,511	257,276	1,652,449	395,276	758,590	1,153,866	-	727,479
1824-25	20,705,152	20,410,929	279,277	1,460,433	414,181	1,166,078	1,580,259	-	3,025,746
1825-26	21,096,960	22,346,365	214,285	1,575,941	740,728	1,076,504	1,817,232	-	4,856,857
1826-27	23,327,753	21,424,894	207,973	1,749,068	1,111,792	1,318,102	2,429,894	-	2,484,076
1827-28	22,818,184	21,778,431	272,014	1,958,313	805,016	1,255,125	2,060,141	-	3,250,715
1828-29	22,692,711	19,298,622	250,794	2,121,165	449,603	1,517,802	1,967,405	-	945,275
1829-30	21,662,310	18,300,715	213,304	2,007,693	293,873	1,454,867	1,748,740	-	608,142
Estimate 1830-31	22,366,926	18,075,428	86,044	2,211,869	138,430	1,335,135	1,473,565	520,020	-

However much this account of the financial concerns of our Eastern empire may be at variance with the exaggerated ideas entertained respecting it, as well by a large proportion of the people of England as by foreigners, it will excite no surprise in the mind of any one who has ever reflected on the subject. It is due, indeed, to the directors, to state, that though they have occasionally acted on erroneous principles, they have always exerted themselves to enforce economy in every branch of their expenditure, and to impose and collect their revenues in the best and cheapest manner. But though they have succeeded in repressing many abuses, it would be idle to suppose that they should ever entirely succeed in rooting them out. How can it be imagined, that strangers sent to India, conscious that they are armed with all the strength of government, placed under

no real responsibility, exempted from the salutary influence of public opinion, fearing no exposure through the medium of the press, and anxious only to accumulate a fortune, should not occasionally abuse their authority? or that they should manage the complicated and difficult affairs of a vast empire, inhabited by a race of people of whose language, manners, and habits, they are almost wholly ignorant, with that prudence, economy, and vigilance, without which it were idle to expect that any great surplus revenue could ever be realised?

EBONY (Ger. *Ebenholz*; Du. *Ebbenhout*; Fr. *Ebène*; It. *Ebano*; Rus. *Ebeno-wooderewo*; Lat. *Ebenus*), a species of wood brought principally from the East. It is exceedingly hard and heavy, of great durability, susceptible of a very fine polish, and on that account used in mosaic and other inlaid work. There are many species of ebony. The best is that which is jet black, free from veins and rind, very compact, astrigent, and of an acrid pungent taste. This species, (denominated by botanists *Diospyrus Ebenus*), is found principally in Madagascar, the Mauritius, and Ceylon. The centre only of the tree is said to be valuable. In 1826, 2,002,783 lbs. of ebony, of the estimated value of 9,017*l.* 7*s.* 6½*d.* were exported from the Mauritius. Besides the black, there are red, green, and yellow ebories; but the latter are not so much esteemed as the former. Cabinet-makers are in the habit of substituting pear-tree and other woods dyed black, in the place of genuine ebony; these, however, want its polish and lustre, though they hold glue better. The price of ebony varies, in the London market, from 5*l.* to 20*l.* a ton. The quantities imported are but inconsiderable.

EEL (*Anguilla muræna* of Linnæus), a fish, the appearance of which is too well known to require any description. It is a native of almost all the waters of Europe, frequenting not only rivers but stagnant pools. Eels are, in many places, extremely abundant, particularly in Holland and Jutland. Several ponds are appropriated in England to the raising of eels; and considerable numbers are taken in the Thames and other rivers. But by far the largest portion of the eels used in England are furnished by Holland. Indeed, very few except Dutch eels are ever seen in London; and even Hampton and Richmond are principally supplied by them. The trade is carried on by two Dutch companies, who employ in it several small vessels, by means of which the market is regularly and amply provided for. A cargo of eels is supposed to average from 15,000 to 20,000 lbs. weight, and is charged with a duty on importation of 13*l.* 1*s.* 3*d.* In 1832, this duty produced 940*l.* 10*s.*, showing that 72 cargoes had been imported that year. — (*Report on Channel Fisheries*, p. 93. &c.)

EGGS (Fr. *Eufs*; Lat. *Ova*), are too well known to require to be described. They differ in size, colour, taste, &c. according to the different species of birds that lay them. The eggs of hens are those most commonly used as food; and form an article of very considerable importance in a commercial point of view. Vast quantities are brought from the country to London and other great towns. Since the peace they have also been very largely imported from the Continent. At this moment, indeed, the trade in eggs forms a considerable branch of our commerce with France, and affords constant employment for a number of small vessels!

Account of the Number of Eggs imported since 1826, specifying the Countries whence they were brought, and the Revenue accruing thereon.

Countries from which imported.	1826.	1827.	1828.	1829.	1830.	1831.	1832.
	<i>Number.</i>	<i>Number.</i>	<i>Number.</i>	<i>Number.</i>	<i>Number.</i>	<i>Number.</i>	<i>Number.</i>
Germany	7,200	9,020		80	5,600		5,120
United Netherlands	2,524,410	3,088,698	5,447,280	6,749,759	4,626,748	7,557,146	5,754,960
France	59,507,899	63,109,618	60,045,026	56,370,479	48,026,006	50,401,506	55,651,243
Isles of Guernsey, Jersey, Alderney, and Man, produce (duty free)	718,086	456,802	609,930	671,435	705,760	732,998	655,229
Isles of Guernsey, Jersey, Alderney, and Man, produce (foreign)	493,985	220,674	348,447	375,419	281,654	505,798	546,065
All other places	9,047	1,220	5,090	300	400	240	1,200
Total of the importations into the United Kingdom	63,260,627	66,886,132	66,455,773	64,165,472	53,644,168	59,197,688	62,591,817
	<i>L.</i> <i>s.</i> <i>d.</i>	<i>L.</i> <i>s.</i> <i>d.</i>	<i>L.</i> <i>s.</i> <i>d.</i>	<i>L.</i> <i>s.</i> <i>d.</i>	<i>L.</i> <i>s.</i> <i>d.</i>	<i>L.</i> <i>s.</i> <i>d.</i>	<i>L.</i> <i>s.</i> <i>d.</i>
Amount of duty received	21,726 10 2	23,071 4 1	22,920 8 3	22,189 2 10	18,505 14 8	20,372 15 9	21,537 2 0
Rate of duty charged	10 <i>d.</i> per 120 during the whole period.						

It appears from this official statement, that the eggs imported from France amount to about 55,000,000 a year; and supposing them to cost, at an average, 4*d.* a dozen, it follows that the people of the metropolis and Brighton (for it is into them that they are almost all imported) pay the French about 76,388*l.* a year for eggs; and supposing that the freight, importers' and retailers' profit, duty, &c. raise their price to the consumer to 10*d.* a dozen, their total cost will be 190,972*l.*

EJOO. See GOMUTI.

ELEMI, a resin obtained from the *Amyris elemifera*, a tree growing in different parts of America, Turkey, &c. It is obtained by wounding the bark in dry weather, the juice being left to thicken in the sun. It is of a pale yellow colour, semi-transparent; at

first softish, but it hardens by keeping. Its taste is slightly bitter and warm. Its smell, which is, at first, strong and fragrant, gradually diminishes. It used to be imported in long roundish cakes, wrapped in flag leaves, but it is now usually imported in mats and chests. — (*Thomson's Chemistry.*)

ELEPHANTS' TEETH. See IVORY.

ELM (*Ulmus*), a forest tree common in Great Britain, of which there are several varieties. It attains to a great size, and lives to a great age: its trunk is often rugged and crooked, and it is of slow growth. The colour of the heart-wood of elm is generally darker than that of oak, and of a redder brown. The sap-wood is of a yellowish or brownish white, with pores inclined to red. It is in general porous, and cross-grained, sometimes coarse-grained, and has no larger septa. It has a peculiar odour. It twists and warps much in drying, and shrinks very much both in length and breadth. It is difficult to work, but is not liable to split, and bears the driving of bolts and nails better than any other timber. In Scotland, chairs and other articles of household furniture are frequently made of elm wood; but in England, where the wood is inferior, it is chiefly used in the manufacture of coffins, casks, pumps, pipes, &c. It is appropriated to these purposes because of its great durability in water, which also occasions its extensive use as piles and planking for wet foundations. The naves of wheels are frequently made of elm; those of the heavy wagons and drays of London are made of oak, which supports a heavier weight, but does not hold the spokes so firmly. Elm is said to bear transplanting better than any other large tree. — (*Tredgold's Principles of Carpentry*, pp. 201—203. &c.)

ELSINEUR, or HELSINGOR, a town in Zealand, about 22 miles north of Copenhagen, in lat. $56^{\circ} 2' 17''$ N., lon. $12^{\circ} 38' 2''$ E. Population about 7,000. Adjacent to Elsineur is the castle of Cronborg, which commands the entrance to the Baltic by the Sound. All merchant ships passing to and from the Baltic are obliged, under the reservations mentioned below, to salute Cronborg Castle by lowering their sails when abreast of the same; and no ship, unless she belong to Sweden, is allowed to pass the Sound without clearing out at Elsineur, and paying toll, according to the provisions in the treaties to that effect negotiated with Denmark by the different European powers. The first treaty with England having reference to this subject is dated in 1450. The Sound duties had their origin in an agreement between the King of Denmark on the one part, and the Hanse Towns on the other, by which the former undertook to construct light-houses, landmarks, &c. along the Cattegat, and the latter to pay duty for the same. The duties have since been varied at different periods. Ships of war are exempted from the payment of duties. Most maritime nations have consuls resident at Elsineur. The following plan of the Sound is taken from the Admiralty Chart, compiled from Danish authorities. — (See opposite page.)

Ordinance respecting lowering in the Sound. — This ceremony being attended with much inconvenience in unfavourable weather, his Danish Majesty issued, in 1829, the following ordinance:—

1. All ships sailing through the Sound, whether they come from the north or south, must salute Cronborg Castle, by lowering their sails so soon as the northernmost church in Elsineur begins to be concealed behind the castle. The lowering must not commence before the church goes in behind the castle, and must continue till the church opens itself without the castle again, or for the full space of 5 minutes. Every person neglecting this duty must expect to be compelled, by cannon-shot, to the same, and to be fined for contumacy.

N. B. — When a ship lowers her sails on her first entrance into the marks, and keeps them lowered 5 minutes, though not come out of the marks, it is considered sufficient.

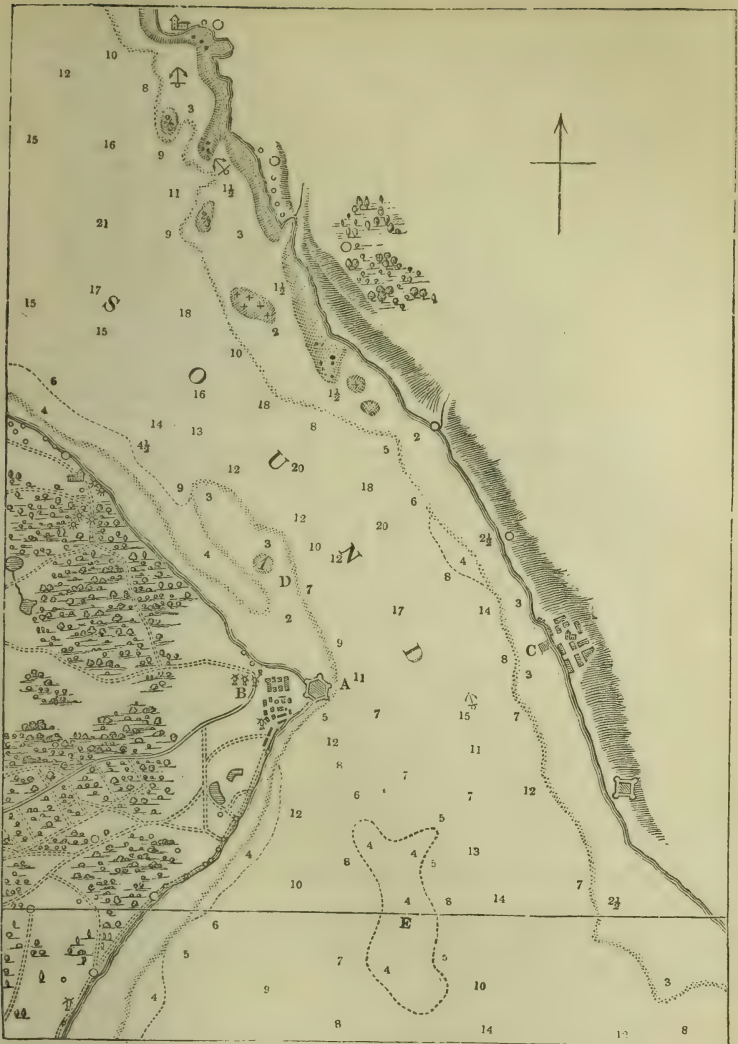
2. The sails to be lowered are as follow:—Ships carrying top-gallant sails, standing or flying, must lower the top-gallant sails entirely down on the cap: ships having only one top-gallant sail, and, at the same time, the fore-top-sail, they must be lowered half-mast down: ships having no top-gallant sails must lower both the top-sails on half-mast: all other ships, be they galliots, smacks, ketches, brigantines, or of what denomination soever, carrying only flying top-sails, must lower the top-sails entirely down; but those having no standing or flying top-sails, or which have all their reefs in their top-sails, are exempt from lowering.

3. When ships cruise through the Sound with a contrary wind, or when (with a scant wind or small breeze) the current is so strong against them that it would set them astern, if they lowered their sails, then it shall be made known to them, by hoisting the colours at the castle, that no salute is required, and that they may make the best of their way without striking their sails.

4. When any vessel has been fired at, then the master or mate, with two of the ship's crew, must go on shore, and make declaration, on oath, before the Court of Inquest, why they have not lowered in the time or in the manner prescribed. If it be deposed that lowering was performed in due time and manner, then the master will be free from paying for the shot fired at him; on the contrary, he must then pay for each shot fired at him from the castle, 5 rixdollars 20 stivers current; and 1 ducat for each shot from the guard-ship's boat when in pursuit of the ship. If the master of a vessel should sail away without acquitting himself, when it is proved who the master or ship was, the fine will be demanded of the person who clears him at the Custom-house.

In stormy weather, when a ship cannot come to anchor in Elsineur roads without danger, or if she be leaky, or going to repair or deliver; in such cases, going to Copenhagen is not considered a fraud. But it is in all cases indispensable that the ship's papers should be sent to Elsineur as soon as possible, that she may be cleared.

References to Plan. — A, Castle and light of Cronborg; B, Elsineur; C, Helsingborg in Sweden; D, the bank called the Lappen; E, the bank called the Disken. The soundings are in fathoms.



Pilotage, &c. — When ships come into Elsineur roads, or lie wind-bound near the Lappen, watermen come on board to inquire if the master will be carried ashore to clear; and in rough weather it is always best to make use of their services, their boats being generally very safe. The Danish authorities have published a Table of rates, being the highest charge that can be made by the boatmen upon such occasions; but captains may bargain with them for as much less as they please. Most ships passing the Sound take on board pilots, the signal for one being a flag at the fore-topmast-head. Those bound for the Baltic take a pilot at Elsineur, who either carries the ship to Copenhagen, or Dragoe, a small town on the south-east extremity of the island of Amack, where she is clear of the grounds. Those leaving the Baltic take a pilot from Dragoe, who carries the ship to Elsineur. Sometimes, when the wind is fresh from the E. and S.E., it is impossible for a ship bound for Copenhagen or the Baltic to double the point of Cronborg; and in that case an Elsineur pilot is sometimes employed to moor the ship in the channel towards Kull Point on the Swedish shore, in lat. $56^{\circ} 18' 3''$ N., lon. $12^{\circ} 26'$ E. This contingency is, however, less likely to happen in future, as we understand the Danish government have recently hired a steam tug for the special purpose of bringing ships, in adverse weather, round Cronborg Point. The pilots are regularly licensed, so that, by employing them, the captain's responsibility is at an end. Their charges are fixed by authority, and depend on the ship's draught of water. We subjoin a copy of the tariff applicable to pilots taken on board at Elsineur to carry ships to Dragoe, Copenhagen, or Kull Point, with the sums both in silver and in Rig bank paper dollars.

Pilotage from the 1st of April to the 30th of September.

Ships drawing Water.		Dragoe.				Copenhagen.				Kull Point.			
		Silver.		Paper.		Silver.		Paper.		Silver.		Paper.	
	Feet.	R.b. dr.	sch.	R.b. dr.	sch.	R.b. dr.	sch.	R.b. dr.	sch.	R.b. dr.	sch.	R.b. dr.	sch.
Under	8	11	78	12	18	9	10	9	38	5	72	5	89
Between	8 and 9	15	16	13	56	10	6	10	35	6	63	6	83
	9 — 10	14	50	14	94	11	2	11	35	7	53	7	76
	10 — 11	15	84	16	36	11	94	12	34	8	44	8	69
	11 — 12	17	22	17	74	12	91	13	33	9	35	9	63
	12 — 13	18	56	19	16	13	87	14	32	10	25	10	56
	13 — 14	19	90	20	54	14	83	15	31	11	16	11	50
	14 — 15	21	28	21	92	15	78	16	30	12	7	12	43
	15 — 16	22	62	23	34	16	75	17	29	12	93	13	36
	16 — 17	24	65	25	43	18	56	19	16	13	84	14	30
	17 — 18	26	68	27	52	20	37	21	2	15	44	15	90
	18 — 19	28	71	29	61	22	19	22	86	17	3	17	54
	19 — 20	30	74	31	72	24	0	24	72	18	59	19	19
	20 — 21	32	77	33	80	25	77	26	58	20	19	20	80
	21 — 22	34	80	35	89	27	59	28	46	21	74	22	45
	22 — 23	36	83	38	1	29	40	30	32	23	34	24	28

Pilotage from the 1st of October to the 30th of March.

Ships drawing Water.		Dragoe.				Copenhagen.				Kull Point.			
		Silver.		Paper.		Silver.		Paper.		Silver.		Paper.	
	Feet.	R.b. dr.	sch.	R.b. dr.	sch.	R.b. dr.	sch.	R.b. dr.	sch.	R.b. dr.	sch.	R.b. dr.	sch.
Under	8	14	92	15	40	11	35	11	70	7	53	7	76
Between	8 and 9	16	75	17	30	12	61	13	2	8	73	9	3
	9 — 10	18	56	19	16	13	88	14	64	9	92	10	26
	10 — 11	20	37	21	2	15	19	15	64	11	16	11	50
	11 — 12	22	19	22	86	16	47	17	*	12	36	12	73
	12 — 13	24	*	24	72	17	73	18	30	13	55	14	*
	13 — 14	25	77	26	58	19	4	10	62	14	75	15	24
	14 — 15	27	59	28	46	20	90	20	50	15	95	16	48
	15 — 16	29	40	30	32	21	57	22	26	17	17	17	68
	16 — 17	32	12	33	12	24	*	24	72	18	37	18	92
	17 — 18	34	80	35	88	26	39	27	22	20	48	21	14
	18 — 19	37	52	33	68	28	79	29	70	22	57	23	28
	19 — 20	40	24	41	48	31	21	32	19	24	68	25	46
	20 — 21	42	92	44	28	33	60	34	65	26	79	27	64
	21 — 22	45	64	47	9	36	4	37	16	28	88	29	78
	22 — 23	48	36	49	85	38	43	39	62	31	3	32	0

N. B. — When a pilot is taken on board at Dragoe to carry a ship to Elsineur, the charge is the same as that given under the first head of the above column. — (*Archives du Commerce*, tome iii. p. 145.)

The *Monies*, *Weights*, and *Measures* of Elsineur are the same as those of Copenhagen (which see), except that the rixdollar is divided into 4 *orts* instead of 6 *marcs*: thus, 24 skillings make 1 *ort*; and 4 *orts* 1 rixdollar.

In paying toll, however, at the passage of the Sound, the monies are distinguished into three different values; namely, specie, crown, and current.

Specie money is that in which the duties of the Sound were fixed in 1701.

Crown money was the ancient currency of Denmark, in which the toll is sometimes reckoned.

Current money is the actual currency of the country.

The proportion between these denominations is as follows: —

Eight specie rixdollars = 9 crown rixdollars; 16 crown rixdollars = 17 current rixdollars: therefore to reduce specie money into crown money, add one eighth; and for the reverse operation, subtract one ninth.

To reduce crown money into current money, add one sixteenth; and for the reverse operation, subtract one seventeenth.

Hence, also, 128 specie rixdollars are worth 144 crown rixdollars, or 153 current rixdollars; and therefore specie money is $12\frac{1}{2}$ per cent. better than crown money, and $19\frac{1}{32}$ per cent. better than current money.

Houses in the Baltic charge the Sound duties in the invoices, and have their own agents at Elsineur, to clear all the merchandise shipped by them. If this be not the case, the merchants at Elsineur then draw upon the owners or agents where the goods are directed or addressed.

Weights. — A shippound from the Baltic, of 10 stone, is calculated as 300 lbs. Danish; a Russian ber-kowitz, as 300 lbs.; a pud, as 30 lbs. Danish; a centner from the Baltic, as 110 lbs.; and a cwt. English, as 112 lbs. Danish.

Corn Measure of different Places reduced to Danish Lasts, for paying the Sound Dues.

Barth	-	-	Grypswalde	-	-	Riga	-	-	
Colberg	-	-	Wismar	-	-	Königsberg	-	-	
Demmin	-	-	Anclam	-	-	Dantzic	-	-	
Rügenwalde	-	-	Stettin	-	-	Elbing	-	-	
Stolpe	-	-	Warnemünde	-	-	Memel	-	-	
Treptow	-	-	Winemünde	-	-	Revel	-	-	
Stralsund	-	-	Lubeck	-	-	Petersburgh	-	-	
Wolgast	-	-		-	-	Oesel	-	-	

3 lasts will be reckoned in the Sound as 4 lasts.		4 lasts reckoned as 5.		6 lasts for 7.		The same as the Dutch.	

16 Russian chetverts	-	-	1	10 muids from Havre	-	-	-	12
1 cent. of 28 muids French salt, from Rochelle	-	-	15	7 mays from Cadix, Lisbon, &c.	-	-	-	12
1 cent. from Bordeaux	-	-	12	400 Dutch marts (measures)	-	-	-	7
13 raziers from Dunkirk	-	-	1	1 English chaldron, 2 weights, 2 tons, or 80 bushels	-	-	-	1

Liquid Measure. — A tonneau of French wine is considered as 4 oxhofts, or 24 ankers.

A pipe of Spanish or Portuguese wine, as 2 oxhofts.

30 Spanish arrobas, or 25 Portuguese almudes, as a regular pipe.

30 Spanish arrobas, or 48 pots of oil, as a regular both (pipe); a hogshhead of brandy, as 6 ankers; a tierce, as 4 ankers; an anker, 5 velts, or 40 Danish pots.

Duties payable at the Sound on the principal Articles commonly passing through.

	Rixd. st.		Rixd. st.
Ale or beer, the 8 hogsheds, at 4½	- 0 36	Hides, elks', harts', bucks', or Russia, the decker	- 0 9
Almonds, the 100 lbs.	- 0 9	sared, elks', harts', bucks', or Russia, do.	- 0 6
Alum, the shippound	- 0 12	dry, elks', harts', bucks', or Russia, the 5 do.	- 0 18
Aniseed, the 100 lbs.	- 0 9	Russia, the shippound	- 0 36
Antimony, the shippound	- 0 12	Honey, the hoghead	- 0 7
Anchor and locks, the schock of 60	- 1 0	Hops, the shippound	- 0 6
Apples, the last of 22 barrels	- 0 12	Horses, the pair	- 0 36
Apothecaries' drugs, the lispound valued at 36 rix-	- 0 18	Indigo, the 100 lbs.	- 0 36
dollars	- 0 18	Iron wire, or pans, do.	- 0 4
Argol, the shippound	- 0 6	stoves, plates or pots, the shippound	- 0 6
Arsenic, do.	- 0 12	bars, bats, bolts, hoops, anchors, and guns, do.	- 0 4
Ashes, weed, the last of 12 barrels, or 12 do.	- 0 6	wrought, the 100 lbs. valued at 24 rixdollars	- 0 12
pot, the last of 12 do., or 12 do.	- 0 0	old, the shippound	- 0 3
Bacon, the shippound	- 0 9	Ostermunds, do.	- 0 2
Baize, the single piece	- 0 3	Isinglass, the 100 lbs.	- 0 6
the double do.	- 0 6	Juniper berries, the 200 do.	- 0 9
Balks, great, of oak, the piece	- 0 5	Kerseyes, the 8 pieces	- 0 10
fir, 4 do.	- 0 6	Lace, silk, or ferret, the 4 lbs.	- 0 10
small, do. 20 do.	- 0 13	thread, wool, cotton, or hair, the 10 do.	- 0 6
Bay, berries, the 200 lbs.	- 0 9	gold and silver, the lb.	- 0 5
Beef, salted, the last of 12 barrels	- 0 36	Lemons, the 12 chests, or 36,000	- 0 24
Biscuit, or bread of wheat, 4 barrels	- 0 6	pickled, the pipe or hoghead	- 0 18
rye, 4 do.	- 0 4	Lead, fodder, the ton, or 6 shippound	- 0 24
Books, printed, the 100 lbs. valued at 36 rixdollars	- 0 18	shot, the 100 lbs.	- 0 4
Brass, or brass wire, the shippound	- 0 24	red or white, do.	- 0 2
wrought, the 100 lbs. valued at 36 rixdollars	- 0 18	Leather, Russia or Scotch, the decker	- 0 9
Brimstone, the 50 lbs.	- 1 0	Spanish, Cordovan, Turkey, and buff, do.	- 0 6
Brandy, French or Spanish, the hoghead	- 0 24	Sems, the 10 do.	- 0 36
corn, the barrel	- 0 6	Basanes, the 10 do.	- 0 18
Rhenish, the alm	- 0 24	tanned or sole, the 100 lbs.	- 0 9
Brazil wood, the 500 lbs.	- 0 15	alumed or white, the 500 pieces	- 0 18
Bristles, the shippound, valued at 36 rixdollars	- 0 18	Lignum vitæ, the 100 lbs.	- 0 9
Butter, the barrel	- 0 5	Linseed, the last of 24 barrels	- 0 36
Cables, cordage, or cable yarn, the shippound	- 0 6	Linen, calicoes, the 16 pieces	- 0 30
Calicoes, the 8 pieces	- 0 15	flax, the 20 do.	- 0 9
Capers, the pipe, or 2 hogsheds	- 0 18	Holland, Silesia, and Westphalia, the 4 do.	- 0 10
Cards, for playing or for wool, the 10 dozen	- 0 6	hemp, black tow, the 80 do.	- 0 30
Cardamoms, cinnamon, cloves, or cochineal, the 100 lbs.	- 0 34	canvass, the 8 do.	- 0 30
Carmels, the 1 piece	- 0 10	damask, the 12 do.	- 0 30
Canvass, or cancalica, 4 do.	- 0 15	drilling, the 20 do., or 500 arsheens	- 0 30
Callimancones, the 8 do.	- 0 10	from Petersburg, all sorts, the 40 do., or 2,000	- 0 30
Campeachy wood, the 500 lbs.	- 0 18	do.	- 0 30
Caraway seeds, the 100 do.	- 0 9	Logwood, the 800 lbs.	- 0 30
Caviare, the shippound, valued at 36 rixdollars	- 0 9	Mace, the 50 lbs.	- 0 18
Cheese, the shippound	- 0 4	Masts, 15 palms and upwards, the piece	- 0 24
Chestnuts, the 36 sacks	- 0 36	small	- 0 1
Cider, the hoghead	- 0 12	for boats, the schock	- 0 24
Clock-work, the 100 lbs. valued at 36 rixdollars	- 0 18	Mats from Petersburg, the 1,000	- 0 15
Cloth of silk, the piece	- 0 9	Mohair, the 50 lbs.	- 0 30
fine or short cloths, or double dozens, the 2 pieces	- 0 9	Mustard seed, the last of 12 barrels	- 0 30
coarse, or long cloths, or dozens, the 4 do.	- 0 9	Nails, Holland or Lubeck, the centner	- 0 4
Coffee, the 200 lbs.	- 0 24	tree nails for ships, the 40,000	- 0 36
Copper, the shippound	- 0 24	Nutmegs, do.	- 0 12
wrought, the 100 lbs. valued at 32 rixdollars	- 0 6	Nuts, the last of 20 barrels or sacks	- 0 12
Cork, the 30 bundhes	- 0 36	Oars, great, the schock	- 0 12
Copperas, calamine, or cream of tartar, the shippound	- 0 6	small, do.	- 0 8
Cotton wool, the 100 lbs.	- 0 18	Oil, olive, of Seville or Portugal, the pipe	- 0 36
Corn, barley, the last of 20 barrels	- 0 22	rape, linseed, hemp, the last of 8 alms	- 0 36
beans, peas, oats, or buckwheat, the last of 12 do.	- 0 18	train, the last of 8 hogsheds, or 12 barrels	- 0 36
malt, the last of 12 do.	- 0 12	Olibanum, the 100 lbs.	- 0 9
rye, the last of 20 do.	- 0 10	Olives, the pipe, or 2 hogsheds	- 0 18
wheat, the last of 20 do.	- 1 2	Oranges, the 12 chests, or 3,600	- 0 24
Coriander and currants, the 200 lbs.	- 0 6	Paper, the 8 bales, or 80 reams	- 0 50
Damask, of silk, the piece	- 0 12	Pepper, the 100 lbs.	- 0 12
linen, the 14 pieces	- 0 10	Pewter, the shippound	- 0 24
woollen, the 8 do.	- 0 10	Pitch, great band	- 0 18
Deals of oak or fir, above 20 feet, the schock	- 1 0	small	- 0 9
Carlsbam, under 20 feet	- 0 24	Plates of tin, the 4 casks, or shippound	- 0 12
Prussian	- 0 36	Plaiding, the 1,000 ells, or 40 pieces	- 0 50
common, 10 to 14 feet, the 1,000	- 0 36	Prunes, the 400 lbs.	- 0 9
Diaper or drilling, the 20 pieces	- 0 30	Prunelloses, the 100 do.	- 0 9
Down, the shippound	- 0 36	Quicksilver, the 50 do.	- 0 36
Druggs, the 2 pieces	- 0 9	Rapessed, the last of 24 barrels	- 0 36
Eels, the last of 12 barrels	- 0 30	Raisins, the 400 lbs., or 36 baskets	- 0 36
Elephants' teeth, each	- 0 36	Resin, the shippound	- 0 6
Feathers, the shippound	- 0 6	Ribands of silk, or ferrets, the 4 lbs.	- 0 10
Fernambuco wood, 1,000 lbs.	- 0 30	gold or silver, the 2 do.	- 0 10
Figs, the 18 baskets, 800 do.	- 0 48	Rice, the 200 do.	- 0 9
Fish, cod, the last, 12 barrels	- 0 12	Saffron, the 4 do.	- 0 9
stock, the last, 12 shippound, or 1,000 fish	- 0 30	Salt, Spanish, French, and Scotch, the 1st of 18 bar-	- 0 24
salmon, the barrel	- 0 5	rels, or 8 bushels	- 0 24
salted herrings, do.	- 0 2	Lunenburgh, the last of 12 bushels	- 0 36
red herrings, the last of 20 straes, or 20,000	- 0 12	Saltpetre, the shippound	- 0 6
Flannels, the 8 pieces of 25 ells each	- 0 10	Says, double, the 2 pieces	- 0 9
Flax, dressed, the shippound	- 0 36	single, or English, the 4 do.	- 0 6
undressed, as Petersburgh, Narva, 12 hog-	- 0 36	Sailcloth, the 5 do.	- 0 30
heads; Marienburgh, all fine sorts podilla,	- 0 36	Sarsaparilla, do.	- 0 18
racketzer, and paternosters, the 4 do.	- 1 0	Shumac, the 400 lbs.	- 0 9
coarse, half clean, Farken, Rassetts, Memels,	- 0 10	Silk, sewing, ferret, wrought lace, the 4 do.	- 0 10
and Marienburgh, the 6 do.	- 1 0	raw, the 100 do.	- 0 30
tow, the 5 do.	- 0 18	stuffs, do.	- 0 15
Flourders, dry, the 20,000	- 0 12	with gold and silver, the piece	- 0 18
Flour of wheat, the 200 lbs.	- 0 9	Skins, beaver, the 5 deckers	- 0 24
barley or rye, the last of 12 barrels	- 0 12	otter, the piece	- 0 6
Frieze, the piece	- 0 6	Russia, dry, wolf and fox, the 5 deckers	- 0 18
Galls, or gum, the 200 lbs.	- 0 9	goat, the 20 do.	- 0 37
Glass for windows, English, French, Lubeck, and	- 0 30	calf, the 10 do.	- 0 12
Dantzic, the 8 chests	- 0 30	cats and sheep, the 500 pieces	- 0 18
Venice, drinking do., the chest	- 0 9	black rabbit, or lamb, the 1,000 do.	- 0 18
bottles, the ton, 4 hogsheds and 30 schocks	- 0 30	grey rabbit, or kid, the 2,000	- 0 18
the 2 pipes	- 0 10	martens, the 40	- 0 30
quart bottles, 100 dozen, 50 rixdollars	- 0 24	hare, the bale, valued at 72 rixdollars	- 0 36
Gloves, Russia, or Courland, the 250 pair	- 0 9	Soap, white, the 100 lbs.	- 0 9
leather, the dozen, value 2 rixdollars	- 1 0	green, the last of 12 barrels	- 0 36
Gunpowder, the 100 lbs.	- 0 11	Spars, great, the 25 pieces	- 0 36
Haberdashery ware, the 100 lbs. valued at 36 rix-	- 0 18	small, the 1,000 do.	- 0 8
dollars	- 0 18	Starch, the 500 lbs.	- 0 30
Hair, camels' or coney's, the 50 lbs.	- 0 50	Staves, pipe, hoghead, and barrel, the great hundred	- 0 30
Handspikes, the 500	- 0 8	of 48 schocks	- 0 30
Hats, felt, the cask	- 0 12	Steel, the 100 lbs.	- 0 4
beaver, the dozen, value 48 rixdollars	- 0 24	Stones, Poland, the 1,000 feet of 500 ells	- 0 30
castor, the dozen, do.	- 0 12	Stockings of silk, the dozen, or 12 lbs.	- 0 30
Hemp, the shippound	- 0 8	kersey, woollen, or worsted, for children,	- 0 30
tow, the 10 do.	- 0 36	the 100 pair	- 0 30

	Rixd. st.		Rixd. st.
Stockings—continued.		Wax, the shippound	1 36
worsted, flet, and sayet, the 50 do.	0 30	Wainscot boards, the schock	0 14
woollen, for children, the 200 do.	0 30	Wine, Bordeaux, the ton, or 4 hogsheds, at 52 rix-	
Sturgeon, the last of 12 barrels	1 12	dollars	1 26
Stuffs, woollen, the 5 pieces	0 12	Picardin, Hoogland, Muscat, and Frontignac,	
Succade, the 50 lbs.	0 12	the 2 hogsheds	1 0
Sugar candy, or confectionary, the 100 do.	0 18	Spanish or Portuguese, the pipe	1 24
loaves, powder, or Muscovado, the 200 lbs.	0 18	Italian and Levant	2 0
Sword blades, the 50	0 12	Rhenish, the ahm	0 40
hills, do.	0 18	Wire, iron, or brass, the shippound	0 24
Sweetwood, the 100 lbs.	0 9	steel, the 100 lbs.	0 24
Tallow, the shippound	0 6	gold and silver, the lb.	0 5
Tarras, the last, 6 shippound, or 12 barrels	0 36	Wool, beaver, the 50 lbs.	1 0
Tar, great band, the last of 12 barrels	0 18	Spanish, on fine, the 4 shippound	0 36
small band, the last of do.	0 9	coarse, or Scotch, the 6 do.	0 36
Thread, white and coloured, the 50 lbs.	0 30	flock, or cutting wool, the 2 do.	0 9
gold and silver, the lb.	0 5	Scotch shirts, the 40 pieces	0 15
Tin, the shippound	0 24	shifts, the 8 do.	0 10
Tobacco, the 100 lbs.	0 9	Wood shovels, the 10 schocks	0 9
Treacle, the pipe, or 2 hogsheds	0 36	dishes or trays, the 5 do.	0 9
Turpentine, the shippound	0 6	plates, the 5 do.	0 9
Verdigris, the 100 lbs.	0 9	nails, the 20,000	0 18
Vermilion, do.	0 36	Yarn, cotton, the 50 lbs.	0 36
Velvet, fine, the piece	10 9	linen, the shippound, or 40 schocks	0 36
with thread, the 2 pieces	0 9	tow, the 4 do.	0 36
Vinegar of wine, the hoghead	0 12	sail, the shippound	0 36
beer, ale, or cider, the 2 do.	0 9	all sorts of woollen, the 50 lbs.	0 36

Memorandum respecting the Mode of preventing certain Overcharges of Sound Duties on Goods shipped for the Baltic.

There have been many complaints of the Sound duty being overrated on goods which, as they are not noticed in the tariff, are chargeable *ad valorem*, (1 per cent. in the case of the English, Dutch, and Swedes; 1½ per cent. in the case of other nations;) this charge being solely regulated by the value expressed in the cockets, the only documents by which the Custom-house officers at the Sound are governed. This originates in the shippers of goods finding it expedient occasionally to give a nominal value to merchandise not liable to an export duty in England, far exceeding the real value, in order to provide for a further shipment of the same species of goods in the same vessel (which entry can alone be considered as expressive of the intention to ship goods to that extent). It is, therefore, suggested to the shippers of merchandise for the Baltic, that, besides the above-mentioned nominal value, they should cause the *real value of the goods actually shipped* to be inserted on the reverse of the cocket, as there is every reason to believe that this real value will then become the criterion by which the Sound duty will be calculated. For instance, supposing a cocket to run thus—

“Know ye that Parkinson and Co. have entered British cottons, value 10,000*l.* sterling, to be shipped per the Newland, Francis Hunter, master, for St. Petersburg:”

The indorsement should be—

“P. l. a. 10. Ten bales cambrics, value 4,794*l.* 5*s.* sterling, shipped on board the Newland, Francis Hunter, for Petersburg.”

(Signed by) PARKINSON and Co.

(Or by the signing Custom-house officer) N. N

The Sound duty will then probably be charged not on 10,000*l.*, but on 4,794*l.* 5*s.* Should, however, the latter entry be wanting, the first sum will be the only criterion by which to calculate the Sound duty; and in case of overcharge, no restitution need be hoped for. — (*Rordanz, European Commerce.*)

NAVIGATION OF THE BALTIC.

This is exhibited in the following Account of the Number of Ships that have passed (going and returning) the Sound at different Periods, from the Year 1777 to the present Time, specifying the Countries to which they belonged.

Countries.	1777.	1780.	1785.	1785.	1787.	1789.	1790.	1792.	1814.	1816.	1820.	1825.	1827.	1829.	1830.	1831.	1832.
British islands	2,552	1,701	2,862	2,537	2,959	3,501	3,771	4,349	2,319	1,848	3,597	5,186	5,099	4,805	4,274	4,772	3,330
Holland	2,567	2,058	510	1,571	1,436	1,924	2,009	2,181	551	876	855	814	1,105	1,227	1,023	1,425	
Sweden	1,773	1,880	2,474	2,156	2,395	53	430	2,134	2,759	2,044	1,919	1,389	1,117	1,188	1,347	1,005	
Denmark	1,110	1,341	1,796	1,787	1,337	1,343	1,586	1,362	476	787	792	803	856	865	744	695	835
Prussia	472	671	2,086	1,358	743	945	599	737	1,033	1,014	1,554	2,391	3,038	2,186	2,255	1,810	1,763
Russia	47	43	137	114	96		6	65	495	399	242	535	384	367	405	424	2483
United States				3	20	30	42	68		168	169	230	191	180	152	179	189
France	21		8	20	35	111	125	25	12	16	65	72	103	180	199	72	251
Spain	10		7	15	10	23	32	40	22	9			10	8	4	4	
Hanover								55	263	458	413	457	602	645	451	542	
Imperial (Austria)	5	30	553	66	61	107	6	40									
Dantzic	251	174	202	161	200	186	248	209		386	547	602	555	627	664	555	594
Mecklenburgh					2		24	35	18	29	47	34	35	44	36	55	78
Oldenburgh	78	82	125	79	66	83	89	86	28	45	64	121	99	104	80	77	77
Lubeck	82	146	265	176	142	181	177	188	248	111	59	34	55	85	79	92	80
Bremen	22	31		61	77	62	104	83	36	36	15	31	35	46	25	41	21
Hamburg	79	104	57	101		224	339	338									
Rostock					61		99	142									
Papenburgh	12	21	29	28	16	33	28	11	42	48	2	9	11			2	
Portugal	2	7	10	25	10	5	22	21									
Courland			1						9								
Naples		2		2	4		2 (It.)	6	83	794	946	951	879	1,161	1,202	1,357	1,535
Venice																	
Norway																	
Greece																	
Totals	9,053	8,291	11,253	10,268	9,746	8,823	9,742	11,148	8,186	8,871	10,926	13,160	15,000	13,486	13,212	12,946	12,202

The statements in this Table for the years 1777, 1780, 1783, and 1789, are taken from the valuable work entitled *Voyage de Deux François au Nord de l'Europe* (tom. i. p. 360.); the other years are taken from the returns sent by the British consul at Elsinour, printed in various parliamentary papers. We have seen no two returns of the shipping that pass the Sound that quite agree, though the differences are not very material. The above account, though in many respects most interesting, is defective, inasmuch as it does not give the tonnage as well as the number of the ships. Since 1831, however, the British consul has sent returns of the shipping; and it is not improbable that the Danish authorities may be able to supply this desideratum for a lengthened period. The falling off in the amount of British shipping in 1832 was wholly owing to the alarm caused by the prevalence of cholera, and other evanescent causes—We subjoin an

Account of the British Shipping employed in the Baltic Trade through the Sound in 1832; exhibiting the Number of Vessels sent out, the Number of Voyages performed by them, and their Tonnage, as ascertained by the Consul at Elsinour. — (*Papers published by Board of Trade*, vol. ii. p. 53.)

To what Ports belonging.	Number of Ships sent out.	Tonnage.	Number of Voyages performed.	Aggregate Tonnage.
England and Wales -	679	140,469	1,891	403,997
Scotland - - -	395	50,694	1,352	175,992
Ireland - - -	16	2,193	58	5,232
Guernsey and Jersey -	22	3,556	43	6,914
The Colonies - -	3	699	6	1,398
Total - - -	1,115	197,611	3,350	593,533

There were lost in the Baltic, in 1832, 14 British ships, of the burden of 2,897 tons; and 8 British ships, of the burden of 1,823 tons, were detained in it by the frost at the close of the year, and obliged to winter in its various ports.

EMBARGO, an order issued by the government of a country to prevent the sailing of ships.

EMERALD (Fr. *Émeraude*; Ger. *Smaragd*; It. *Smeraldo*; Lat. *Smaragdus*; Sp. *Esmeralda*), a precious stone in high estimation. It is distinguished from all other gems by its peculiar *emerald green* lustre, varying in intensity from the palest possible tinge to a full and deep colour, than which, as Pliny has truly stated, nothing can be more beautiful and pleasing; *nullius coloris aspectus jucundior est*. It emulates, he continues, if it do not surpass, the verdure of the spring; and the eye, satiated by the dazzling glare of the more brilliant gems, or wearied by intense application, is refreshed and strengthened by the quiet enlivening green of the emerald. In Pliny's time, the best came from Scythia. Those met with in modern times do not often exceed the size of a walnut. Some of a much larger size, and perfect, have been found, but they are extremely rare. Nero used one as an eye-glass in surveying the combats of the gladiators. Hitherto it has always been found crystallised. Specific gravity from 2·6 to 2·77. — (*Plin. Hist. Nat. lib. xxxvii. cap. 5.*; *Thomson's Chemistry*.)

"For the last two centuries and more, the only country known to yield emeralds is Peru, where they occur in Santa Fé, and in the valley of Tunca. Several large stones have appeared in Europe; about 2 years ago I cut one, exceeding 2 ounces in weight, for the Emperor of Morocco, but it was full of imperfections. The largest specimen known is an hexagonal crystal, nearly 6 inches long, and above 2 in diameter. This gem, however small, is so rarely seen perfect, that 'an emerald without a flaw' has passed into a proverb. A fine stone of 4 carats may be valued at 40*l.* or 50*l.*, or even more if very pure. Inferior stones of 1 or 2 carats are sold at from 40*s.* to 70*s.* per carat; and if smaller and defective, at 10*s.* or 15*s.* per carat. Fine emeralds are rare, and in such demand, that a particular suit has been known to have passed into the possession of a series of purchasers, and to have made the tour of Europe in the course of half a century." — (*Mawe on Diamonds*, 2d ed. p. 104.)

EMERY (Fr. *Emeril*, *Emeri*; Ger. *Smirgel*; It. *Smeriglio*, *Smeregio*; Sp. *Esmeril*; Rus. *Nashdak*; Lat. *Smiris*), a mineral brought to Britain from the isle of Naxos, where it exists in large quantities. It occurs also in Germany, Italy, and Spain. It is always in shapeless masses, and mixed with other minerals. Colour intermediate between greyish black and bluish grey. Specific gravity about 4. Lustre glistening and adamantine. Emery is extensively used in the polishing of hard bodies. Its fine powder is obtained by trituration. — (*Thomson's Chemistry*.)

ENGROSSING, is "the buying up of corn and other dead victuals, with intent to sell them again." — (*Blackstone*, book iv. cap. 12.) We have shown in another article, how absurd it is to suppose that this practice should have any injurious influence — (*antè*, p. 410.). But, for a long time, most scarcities that occurred were either entirely ascribed to the influence of engrossers and forestallers — (see **FORESTALLING**) — or, at least, were supposed to be materially aggravated by their proceedings. In consequence, however, of the prevalence of more just and enlarged views upon such subjects, the statutes that had been made for the suppression and punishment of engrossing, forestalling, &c. were repealed in 1772. — (See *antè*, p. 409.) But notwithstanding this repeal, engrossing continues to be an indictable offence, punishable at common law by fine and imprisonment; though it is not at all likely, were an attempt made, that any jury would now be found ignorant or prejudiced enough to convict any one on such a charge.

ENTRY, BILL OF. See **IMPORTATION**.

ERMINE (Ger. *Hermelin*; Fr. *Hermine*, *Ermine*; Rus. *Gornostai*), a species of weasel (*Mustela candida* Lin.), abundant in all cold countries, particularly Russia, Norway, Lapland, &c., and producing a most valuable species of fur. In summer, the ermine is of a brown colour, and is called the *stoat*. It is in winter only that the fur has that beautiful snowy whiteness and consistence so much admired. — (See **FURS**.)

ESPARTO, a species of rush, the *Stipa tenacissima* of botanists. It is found in the southern provinces of Spain; and is particularly abundant on all the sterile, uncultivated, and mountainous districts of Valencia. — Beckmann (*Hist. of Invent.* vol. ii. p. 288. Eng. ed.) supposes, apparently with good reason, that the *stipa tenacissima* is the plant described by Pliny under the name of *Spartu*, who ascribes its application to useful purposes to the Carthaginians — (*Hist. Nat. lib. xix. c. 2.*). It is still used for the same

purposes as in antiquity, being manufactured into cordage, shoes, matting, baskets, nets, mattresses, sacks, &c. Cables made of esparto are said to be excellent; being light, they float on the surface of the water, and are not, therefore, so liable as hempen cables to be cut or injured by a foul bottom. They are exclusively made use of in the Spanish navy. Esparto is largely consumed in the manufacture of *alpergates*. These are light shoes worn by the Valencian peasantry, having platted soles made either of esparto or hemp, but principally of the former. They are extremely cheap and commodious in hot climates; and besides being in extensive demand at home, used to be exported in immense quantities to both Indies; but since the emancipation of Spanish America, this trade has greatly fallen off. The Spanish peasantry have attained to wonderful dexterity in the manufacture of esparto. "After having soaked the rush in water, the women and children, without either wheel or spindle, contrive to twist two threads at the same time. This they do by rubbing them between the palms of their hands, in the same manner as a shoemaker forms a thread upon his knees, with this difference, that one motion gives the twist to each thread, and, at the same time, unites them. To keep the threads asunder, the thumb of the right hand is interposed between them; and when that is wanted for other purposes, the left thumb supplies its place. Two threads being thus twisted into one of the bigness of a large crow-quill, 46 yards are sold for little more than $\frac{1}{4}d.$, the materials being worth about $\frac{1}{5}$ th part of the price." — (*Townsend's Travels in Spain*, vol. iii. p. 177., see also p. 129.; *Fischer's Picture of Valencia*, Eng. ed. p. 92. and p. 57. &c.)

ESTRICH OR **ESTRIDGE** (Fr. *Duvet d'autruche*; It. *Penna matta di strozzo*; Sp. *Plumazo de avestrux*; Lat. *Struthionum plumæ molliores*), is the fine soft down which lies immediately under the feathers of the ostrich. The finest is used as a substitute for beaver in the manufacture of hats, and the coarser or stronger sort is employed in the fabrication of a stuff which resembles fine woollen cloth. Estridge is brought from the Levant, Italy, and other parts of the Mediterranean.

EUPHORBIIUM (Ger. *Euphorbiengummi*; Lat. *Euphorbium*; Fr. *Euphorbe*; Arab. *Akal-nafzah*), the produce of a perennial plant, a native of Africa, and of many parts of India, &c. It is a concrete gum resin; is inodorous; when first chewed has little taste, but it soon gives a very acrid burning impression to the tongue, palate, and throat, which is very permanent, and almost insupportable. It is imported in serons containing from 100 to 150 lbs. It is in small, hollow, forked pieces, often mixed with seeds and other impurities. — (*Thomson's Dispensatory*.)

EXCHANGE. In commerce, this term is generally used to designate that species of mercantile transactions, by which the debts of individuals residing at a distance from their creditors are cancelled without the transmission of money.

Among cities or countries having any considerable intercourse together, the debts mutually due by each other approach, for the most part, near to an equality. There are at all times, for example, a considerable number of persons in London indebted to Hamburg; but, speaking generally, there are about an equal number of persons in London to whom Hamburg is indebted. And hence, when A. of London has a payment to make to B. of Hamburg, he does not remit an equivalent sum of money to the latter; but he goes into the market and buys a *bill* upon Hamburg, that is, he buys an order from C. of London addressed to his debtor D. of Hamburg, requesting him to pay the amount to A. or his order. A., having indorsed this bill or order, sends it to B., who receives payment from his neighbour D. The convenience of all parties is consulted by a transaction of this sort. The debts due by A. to B., and by D. to C., are extinguished without the intervention of any money. A. of London pays C. of ditto, and D. of Hamburg pays B. of ditto. The debtor in one place is substituted for the debtor in another; and a postage or two, and the stamp for the bill, form the whole expenses. All risk of loss is obviated.

A bill of exchange may, therefore, be defined to be an order addressed to some person residing at a distance, directing him to pay a certain specified sum to the person in whose favour the bill is drawn, or his order. In mercantile phraseology, the person who draws a bill is termed the *drawer*; the person in whose favour it is drawn, the *remitter*; the person on whom it is drawn, the *drawee*; and after he has accepted, the *acceptor*. Those persons into whose hands the bill may have passed previously to its being paid, are, from their writing their names on the back, termed *indorsers*; and the person in whose possession the bill is at any given period, is termed the *holder* or *possessor*.

The negotiation of *inland* bills of exchange, or of those drawn in one part of Great Britain and Ireland on another, is entirely in the hands of bankers, and is conducted in the manner already explained. — (See *antè*, p. 65.) Bills drawn by the merchants of one country upon another are termed *foreign* bills of exchange, and it is to their negotiation that the following remarks principally apply.

I. *Par of Exchange.* — The *par* of the currency of any two countries means, among merchants, the equivalency of a certain amount of the currency of the one in the currency

of the other, *supposing the currencies of both to be of the precise weight and purity fixed by their respective mints.* Thus, according to the mint regulations of Great Britain and France, 1*l.* sterling is equal to 25 fr. 20 cent., which is said to be the par between London and Paris. And the exchange between the two countries is said to be at par when bills are negotiated on this footing; that is, for example, when a bill for 100*l.* drawn in London is worth 2,520 fr. in Paris, and conversely. When 1*l.* in London buys a bill on Paris for more than 25 fr. 20 cent., the exchange is said to be in favour of London and against Paris; and when, on the other hand, 1*l.* in London will not buy a bill on Paris for 25 fr. 20 cent., the exchange is against London and in favour of Paris. — (See Table of the par of exchange at the end of this article.)

II. *Circumstances which determine the Course of Exchange.* — The exchange is affected, or made to diverge from par, by two classes of circumstances: *first*, by any discrepancy between the actual weight or fineness of the coins, or of the bullion for which the substitutes used in their place will exchange, and their weight or fineness as fixed by the mint regulations; and, *secondly*, by any sudden increase or diminution of the bills drawn in one country upon another.

1. It is but seldom that the coins of any country correspond exactly with their mint standard; and when they diverge from it, an allowance corresponding to the difference between the actual value of the coins, and their mint value, must be made in determining the *real* par. Thus, if, while the coins of Great Britain corresponded with the mint standard in weight and purity, those of France were either 10 per cent. worse or debased below the standard of her mint, the exchange, it is obvious, would be at *real* par when it was *nominally* 10 per cent. against Paris, or when a bill payable in London for 100*l.* was worth in Paris 2,772 fr. instead of 2,520 fr. In estimating the real course of exchange between any 2 or more places, it is always necessary to attend carefully to this circumstance; that is, to examine whether their currencies be all of the standard weight and purity, and if not, how much they differ from it. When the coins circulating in a country are either so worn or rubbed as to have sunk considerably below their mint standard, or when paper money is depreciated from excess or want of credit, the exchange is at *real* par only when it is against such country to the extent to which its coins are worn or its paper depreciated. When this circumstance is taken into account, it will be found that the exchange during the latter years of the war, though apparently very much against this country, was really in our favour. The depression was nominal only; being occasioned by the great depreciation of the paper currency in which bills were paid.

2. Variations in the actual course of exchange, or in the price of bills, arising from circumstances affecting the currency of either of two countries trading together, are *nominal* only: such as are *real* grow out of circumstances affecting their trade.

When two countries trade together, and each buys of the other commodities of precisely the same value, their debts and credits will be equal, and, of course, the *real* exchange will be at par. The *bills* drawn by the one will be exactly equivalent to those drawn by the other, and their respective claims will be adjusted without requiring the transfer of bullion or any other valuable produce. But it very rarely happens that the debts reciprocally due by any two countries are equal. There is almost always a balance owing on the one side or the other; and this balance must affect the exchange. If the debts due by London to Paris exceeded those due by Paris to London, the competition in the London market for bills on Paris would, because of the comparatively great amount of payments our merchants had to make in Paris, be greater than the competition in Paris for bills on London; and, consequently, the *real* exchange would be in favour of Paris and against London.

The cost of conveying bullion from one country to another forms the limit within which the rise and fall of the *real* exchange between them must be confined. If 1 per cent. sufficed to cover the expense and risk attending the transmission of money from London to Paris, it would be indifferent to a London merchant whether he paid 1 per cent. premium for a bill of exchange on Paris, or remitted money direct to that city. If the premium were less than 1 per cent., it would clearly be his interest to make his payments by bills in preference to remittances: and that it could not exceed 1 per cent. is obvious; for every one would prefer remitting money, to buying a bill at a greater premium than sufficed to cover the expense of a money remittance. If, owing to the breaking out of hostilities between the two countries, or to any other cause, the cost of remitting money from London to Paris were increased, the fluctuations of the *real* exchange between them *might* also be increased. For the limits within which such fluctuations *may* range, correspond in all cases with the cost of making remittances in cash.

Fluctuations in the *nominal* exchange, that is, in the value of the currencies of countries trading together, have no effect on foreign trade. When the currency is depreciated, the premium which the exporter of commodities derives from the sale of the bill drawn on his correspondent abroad, is only equivalent to the increase in the price of the goods exported, occasioned by this depreciation. But when the premium

on a foreign bill is a consequence, not of a fall in the value of money, but of a deficiency in the supply of bills, there is no rise of prices; and in these circumstances the unfavourable exchange operates as a stimulus to exportation. As soon as the *real* exchange diverges from *par*, the mere inspection of a price current is no longer sufficient to regulate the operations of the merchant. If it be unfavourable, the premium which the exporter will receive on the sale of his bill must be included in the estimate of the profit he is likely to derive from the transaction. The greater that premium, the less will be the difference of prices necessary to induce him to export. And hence an unfavourable *real* exchange has an effect exactly the same with what would be produced by granting a bounty on exportation equal to the premium on foreign bills.

But for the same reason that an unfavourable *real* exchange increases exportation, it proportionally diminishes importation. When the exchange is really unfavourable, the price of commodities imported from abroad must be so much lower than their price at home, as not merely to afford, exclusive of expenses, the ordinary profit of stock on their sale, but also to compensate for the premium which the importer must pay for a foreign bill, if he remit one to his correspondent, or for the discount, added to the invoice price, if his correspondent draw upon him. A less quantity of foreign goods will, therefore, suit our market when the *real* exchange is unfavourable; and fewer payments having to be made abroad, the competition for foreign bills will be diminished, and the *real* exchange rendered proportionally favourable. In the same way, it is easy to see that a favourable *real* exchange must operate as a *duty* on exportation, and as a *bounty* on importation.

It is thus that fluctuations in the *real* exchange have a necessary tendency to correct themselves. They can never, for any considerable period, exceed the expense of transmitting bullion from the debtor to the creditor country. But the exchange cannot continue either permanently favourable or unfavourable to this extent. When favourable, it corrects itself by restricting exportation and facilitating importation; and when unfavourable, it produces the same effect by giving an unusual stimulus to exportation, and by throwing obstacles in the way of importation. The true *PAR* forms the centre of these oscillations; and although the thousand circumstances which are daily and hourly affecting the state of debt and credit, prevent the ordinary course of exchange from being almost ever precisely at *par*, its fluctuations, whether on the one side or the other, are confined within certain limits, and have a constant tendency to disappear.

This natural tendency which the exchange has to correct itself, is powerfully assisted by the operations of the bill-merchants.

England, for example, might owe a large excess of debt to Amsterdam, yet, as the aggregate amount of the debts *due* by a commercial country is generally balanced by the amount of those which it has to receive, the deficiency of bills on Amsterdam in London would most probably be compensated by a proportional redundancy of those on some other place. Now, it is the business of the merchants who deal in bills, in the same way as of those who deal in bullion or any other commodity, to buy them where they are cheapest, and to sell them where they are dearest. They would, therefore, buy up the bills drawn by other countries on Amsterdam, and dispose of them in London; and by so doing, would prevent any great fall in the price of bills on Amsterdam in those countries in which the supply exceeded the demand, and any great rise in Great Britain and those countries in which the supply happened to be deficient. In the trade between Italy and this country, the bills drawn on Great Britain amount almost invariably to a greater sum than those drawn on Italy. The bill-merchants, however, by buying up the excess of the Italian bills on London, and selling them in Holland, and other countries indebted to England, prevent the *real* exchange from ever becoming very much depressed.

III. *Negotiation of Bills of Exchange.* — Bills of exchange are either made payable at *sight*, at a certain specified time *after sight* or *after date*, or at *usance*, which is the usual term allowed by the custom or law of the place where the bill is payable. Generally, however, a few days are allowed for payment beyond the term when the bill becomes due, which are denominated *days of grace*, and which vary in different countries. In Great Britain and Ireland, *three days' grace* are allowed for all bills except those payable at sight, which must be paid as soon as presented. The following is a statement of the *usance* and days of grace for bills drawn upon some of the principal commercial cities: —

[*m/d. m/s. d/d. d/s. d/a.* respectively denote *months after date, months after sight, days after date, days after sight, days after acceptance.*]

London on	Usance.	Days of Grace.	London on	Usance.	Days of Grace.	London on	Usance.	Days of Grace.
Amsterdam	1 m.d.	6	Geneva	30 d.d.	5	Vienna†	14 d.a.	3
Rotterdam	1 m.d.	6	Madrid	2 m.s.	14	Malta	30 d.d.	13
Antwerp	1 m.d.	6	Cadiz	60 d.d.	6	Naples	3 m.d.	3
Hamburg	1 m.d.	12	Bilboa	2 m.d.	14	Palermo	3 m.d.	0
Altona	1 m.d.	12	Gibraltar	2 m.s.	14	Lisbon	30 d.m.	6
Dantzic	14 d.a.	10	Leghorn	3 m.d.	0	Oporto	30 d.s.	6
Paris*	30 d.d.	10	Leipsic	14 d.a.	0	Rio Janeiro	30 d.d.	6
Bordeaux	30 d.d.	10	Genoa	3 m.d.	30	Dublin	21 d.s.	3
Bremen	1 m.d.	8	Venice	3 m.d.	6	Cork	21 d.m.	3
Barcelona	60 d.d.	14						

In the dating of bills, the new style is now used in every country in Europe, with the exception of Russia.

In London, bills of exchange are bought and sold by brokers, who go round to the principal merchants and discover whether they are buyers or sellers of bills. A few of the brokers of most influence, after ascertaining the state of the relative supply and demand for bills, suggest a price at which the greater part of the transactions of the day are settled, with such deviations as particular bills, from their being in very high or low credit, may be subject to. The price fixed by the brokers is that which is published in Wettenhall's List; but the first houses generally negotiate their bills on $\frac{1}{2}$, 1, $1\frac{1}{2}$, and 2 per cent. better terms than those quoted. In London and other great commercial cities, a class of middlemen speculate largely on the rise and fall of the exchange; buying bills when they expect a rise, and selling them when a fall is anticipated.

It is usual, in drawing foreign bills of exchange, to draw them in sets, or duplicates, lest the first should be lost or miscarry. When bills are drawn in sets, each must contain a condition that it shall be payable only while the others remain unpaid: thus, the first is payable only, "second and third unpaid;" the second, "first and third being unpaid," and the third, "first and second unpaid."

All bills of exchange must be drawn upon stamps as under:—

Inland Bills and Notes.—Not exceeding Two Months after Date, or Sixty Days after Sight.

If	£ s.		£ s.	£ s.	£ s.	£ s.	£ s.	Exceeding Two Months, &c.
	2	0	5	5	1	1	1	£ s. d.
Above	5	5	20	0	0	0	0	0 1 6
—	20	0	30	0	0	0	0	0 2 0
—	30	0	50	0	0	0	0	0 2 6
—	50	0	100	0	0	0	0	0 3 6
—	100	0	200	0	0	0	0	0 4 6
—	200	0	300	0	0	0	0	0 5 0
—	300	0	500	0	0	0	0	0 6 0
—	500	0	1,000	0	0	0	0	0 8 6
—	1,000	0	2,000	0	0	0	0	0 12 6
—	2,000	0	3,000	0	0	0	0	0 15 0
—	3,000	0	—	—	—	—	—	1 5 0

Promissory notes from 2*l.* to 100*l.* inclusive are not to be drawn payable to bearer on demand (excepting bankers' re-issuable notes, which require a different stamp).—But notes for any sum exceeding 100*l.* may be drawn either payable to bearer on demand, or otherwise.—(See *ante*, p. 69.)

Foreign Bills of Exchange.—Foreign bill, drawn in but payable out of Great Britain, if drawn singly the same duty as an inland bill.

Foreign bills of exchange, drawn in sets, for every bill of each set, if the sum does not exceed 100 <i>l.</i>		s. d.	Exceeding 100 <i>l.</i> and not exceeding 200 <i>l.</i>		s. d.	Exceeding 200 <i>l.</i> and not exceeding 500 <i>l.</i>		s. d.
—	—	1 6	—	—	3 0	—	—	4 0
Exceeding 100 <i>l.</i> and not exceeding 200 <i>l.</i>	—	3 0	—	—	3,000 <i>l.</i>	—	—	10 0
—	200 <i>l.</i>	—	500 <i>l.</i>	—	—	—	—	15 0

No one acquainted with the fundamental rules of arithmetic can have any difficulty whatever in estimating how much a sum of money in one country is worth in another, according to the state of the exchange at the time. The common arithmetical books abound in examples of such computations. But in conducting the business of exchange, a direct remittance is not always preferred. When a merchant in London, for example, means to discharge a debt due by him in Paris, it is his business to ascertain not only the state of the direct exchange between London and Paris, and, consequently, the sum which he must pay in London for a bill on Paris equivalent to his debt, but also the state of the exchange between London and Hamburg, Hamburg and Paris, &c.; for it frequently happens that it may be more advantageous for him to buy a bill on Hamburg, Amsterdam, or Lisbon, and to direct his agent to invest the proceeds in a bill on Paris, rather than remit directly to the latter. This is termed the *ARBITRATION* of exchange. An example or two will suffice to show the principle on which it is conducted.

Thus, if the exchange between London and Amsterdam be 3*s.* Flemish (old coinage) per pound sterling, and between Paris and Amsterdam 1*s.* 6*d.* Flemish per franc, then, in order to ascertain whether a direct or indirect remittance to Paris would be most advantageous, we must calculate what would be the value

* In France, no days of grace are allowed on bills payable *à vue*.

† In Austria, bills payable at sight, or on demand, or at less than 7 days after sight or date, are not allowed any days of grace.

of the franc in English money if the remittance were made through Holland; for if it be less than that resulting from the direct exchange, it will obviously be the preferable mode of remitting. This is determined by stating, as 35s. Flem. (the Amsterdam currency in a pound sterling): 1s 6d. Flem. (Amsterdam currency in a franc): 1l.: 10d. the proportional, or *arbitrated* value of the franc. — Hence, if the English money, or bill of exchange, to pay a debt in Paris, were remitted by Amsterdam, it would require 10d. to discharge a debt of a franc, or 1l. to discharge a debt of 24 francs: and, therefore, if the exchange between London and Paris were at 24, it would be indifferent to the English merchant whether he remitted directly to Paris, or indirectly *via* Amsterdam; but if the exchange between London and Paris were *above* 24, then a direct remittance would be preferable; while, if, on the other hand, the direct exchange were less than 24, the indirect remittance ought as plainly to be preferred.

“Suppose,” to borrow an example from Dr. Kelly (*Universal Cambist*, vol. ii. p. 137.), “the exchange of London and Lisbon to be at 68d. per milree, and that of Lisbon on Madrid 500 rees per dollar, the arbitrated price between London and Madrid is 34d. sterling per dollar; for as 1,000 rees: 68d.: : 500 rees: 34d. But if the direct exchange of London on Madrid be 35d. sterling per dollar, then London, by remitting directly to Madrid, must pay 35d. for every dollar; whereas, by remitting through Lisbon, he will pay only 34d.; it is, therefore, the interest of London to remit indirectly to Madrid through Lisbon. On the other hand, if London draws directly on Madrid, he will receive 35d. sterling per dollar; whereas, by drawing indirectly through Lisbon, he would receive only 34d.; it is, therefore, the interest of London to draw directly on Madrid. Hence the following rules:—

“1. Where the certain price is given, draw through the place which produces the lowest arbitrated price, and remit through that which produces the highest.

“2. Where the uncertain price is given, draw through that place which produces the highest arbitrated price, and remit through that which produces the lowest.”

In compound arbitration, or when more than 3 places are concerned, then, in order to find how much a remittance passing through them all will amount to in the last place, or, which is the same thing, to find the arbitrated price between the first and the last, we have only to repeat the different statements in the same manner as in the foregoing examples.

Thus, if the exchange between London and Amsterdam be 35s. Flem. for 1l. sterling; between Amsterdam and Lisbon 42d. Flem. for 1 old crusade; and between Lisbon and Paris 480 rees for 3 francs: what is the arbitrated price between London and Paris?

In the first place, as 35s. Flem.: 1l.: : 42d. Flem.: 2s. sterling = 1 old crusade.

Second, as 1 old crusade, or 400 rees: 2s. sterling: : 480 rees: 2s. 48d. sterling = 3 francs.

Third, as 2s. 48d. sterling: 3 francs: : 1l. sterling: 25 francs, the arbitrated price of the pound sterling between London and Paris.

This operation may be abridged as follows:—

1l. sterling	=	1l. sterling.
34 shillings Flem.	=	35s. Flemish.
1 old crusade	=	1 old crusade.
480 rees	=	400 rees.
	=	3 francs.
Hence $\frac{35 \times 400 \times 3}{480 \times 34} = \frac{4,200}{188} = 25 \text{ francs.}$		

This abridged operation evidently consists in arranging the terms so that those which would form the divisors in continued statements in the Rule of Three are multiplied together for a common divisor, and the other terms for a common dividend. The ordinary arithmetical books abound with examples of such operations.

The following account of the manner in which a very large transaction was actually conducted by indirect remittances, will sufficiently illustrate the principles we have been endeavouring to explain.

In 1804, Spain was bound to pay to France a large subsidy; and, in order to do this, three distinct methods presented themselves:—

1. To send dollars to Paris by land.
2. To remit bills of exchange directly to Paris.
3. To authorise Paris to draw directly on Spain.

The first of these methods was tried, but it was found too slow and expensive; and the second and third plans were considered likely to turn the exchange against Spain. The following method by the indirect, or circular exchange, was, therefore, adopted.

A merchant, or *banquier*, at Paris, was appointed to manage the operation, which he thus conducted:—He chose London, Amsterdam, Hamburg, Cadiz, Madrid, and Paris, as the principal hinges on which the operation was to turn; and he engaged correspondents in each of these cities to support the circulation. Madrid and Cadiz were the places in Spain from whence remittances were to be made; and dollars were, of course, to be sent to where they bore the highest price, for which bills were to be procured on Paris, or on any other places that might be deemed more advantageous.

The principle being thus established, it only remained to regulate the extent of the operation, so as not to issue too much paper on Spain, and to give the circulation as much support as possible from real business. With this view, London was chosen as a place to which the operation might be chiefly directed, as the price of dollars was then high in England; a circumstance which rendered the proportional exchange advantageous to Spain.

The business was commenced at Paris, where the negotiation of drafts issued on Hamburg and Amsterdam served to answer the immediate demands of the state; and orders were transmitted to these places to draw for the reimbursements on London, Madrid, or Cadiz, according as the course of exchange was most favourable. The proceedings were all conducted with judgment, and attended with complete success. At the commencement of the operation, the course of exchange of Cadiz on London was 36d.; but, by the plan adopted, Spain got 39d., or above 8 *per cent.* by the remittance of dollars to London, and considerable advantages were also gained by the circulation of bills through the several places on the Continent. — (*Kelly's Cambist*, vol. ii. p. 168.; *Dubost's Elements of Commerce*, 2d ed. p. 218.)

LAW OF BILLS OF EXCHANGE.

The chief legal privileges appertaining to bills are, first, that though only a simple contract, yet they are always presumed to have been originally given for a good and valuable consideration; and, secondly, they are assignable to a third person not named in the bill or party to the contract, so as to vest in the assignee a right of action, in his own name; which right of action, no release by the drawer to the acceptor, nor set-off or cross demand due from the former to the latter, can affect.

All persons, whether merchants or not, being legally qualified to contract, may be parties to a bill. But no action can be supported against a person incapable of binding himself, on a bill drawn, indorsed, or accepted by such incapacitated person; at the same time the bill is good against all other competent parties thereto.

Bills may be drawn, accepted, or indorsed by the party's agent or attorney verbally authorised for the purpose. When a person has such authority, he must either write the name of his principal, or state in writing that he draws, &c. as agent: thus, “per procuration, for A. B.”

Where one of several partners accepts a bill drawn on the firm, for himself and partners, or in his own name only, such acceptance binds the partnership if it concern the trade. But the acceptance of one of several partners on behalf of himself and partners, will not bind the others, if it concern the acceptor

only in a separate and distinct interest; and the holder of the bill, at the time he becomes so, was aware of that circumstance. If, however, he be a *bonâ fide* holder for a sufficient consideration, and had no such knowledge at the time he first became possessed of the bill, no subsequently acquired knowledge of the misconduct of the partner in giving such security will prevent him from recovering on such bills against all the partners.

Although no precise form of words is required to constitute a bill of exchange or promissory note, yet it is necessary that it should be payable *at all events*, and not depend on any contingency; and that it be made for the payment of money only, and not for payment of money and performance of some other act, as the delivery of a horse, or the like.

If, however, the event on which the payment is to depend must inevitably happen, it is of no importance how long the payment may be in suspense; so a bill is negotiable and valid if drawn payable 6 weeks after the death of the drawer's father, or payable to an infant when he shall become of age.

Any material alteration of a bill after it has been drawn, accepted, or indorsed, such as the date, sum, or time of payment, will invalidate it: but the mere correction of a mistake, as by inserting the words "or order," will have no such effect.

The negotiability of a bill depends on the insertion of sufficient operative words of transfer; such as by making it payable to A. or order, or to A. or bearer, or to bearer generally.

Although a bill is presumed to have been originally drawn upon a good and valuable consideration, yet in certain cases a want of sufficient consideration may be insisted on in defence to an action on a bill. Certain considerations have been made illegal by statute; as for signing a bankrupt's certificate, for money won at gaming, or for money lent on a usurious contract. But with respect to gaming, it is held, that a bill founded on a gambling transaction is good in the hands of a *bonâ fide* holder; and by 38 Geo. 3. c. 93. a bill or note in the hands of an innocent holder, although originally founded on a usurious contract, is not invalid.

In general, if a bill is fair and legal in its origin, a subsequent illegal contract or consideration on the indorsement thereof will not invalidate it in the hands of a *bonâ fide* holder.

A bill cannot be given in evidence in a court of justice, unless it be duly stamped, not only with a stamp of the proper value, but also of the proper denomination.

Acceptance of a Bill.—An acceptance is an engagement to pay a bill according to the tenor of the acceptance, which may be either *absolute* or *qualified*. An *absolute* acceptance is an engagement to pay a bill according to its request, which is done by the drawee writing "Accepted" on the bill, and subscribing his name, or writing "Accepted" only; or merely subscribing his name at the bottom or across the bill. A *qualified* acceptance is when a bill is accepted conditionally; as when goods conveyed to the drawee are sold, or when a navy bill is paid, or other future event which does not bind the acceptor till the contingency has happened.

An acceptance may be also partial; as to pay 100*l.* instead of 150*l.*, or to pay at a different time or place from that required by the bill. But in all cases of a conditional or partial acceptance, the holder should, if he mean to resort to the other parties to the bill in default of payment, give notice to them of such partial or conditional acceptance.

In all cases of presenting a bill for acceptance, it is necessary to present the bill at the house where the drawee lives, or where it is made payable. By 1 & 2 Geo. 4. c. 78., all bills accepted payable at a banker's or other place are to be deemed a general acceptance; but if they are accepted payable at a banker's "only, and not otherwise or elsewhere," it is a qualified acceptance, and the acceptor is not liable to pay the bill, except in default of payment when such payment shall have been first demanded at the banker's. The drawee is entitled to keep the bill 24 hours when presented for acceptance. The acceptance of an inland bill must be *in writing on the face of the bill*, or, if there be more parts than one, on one of such parts; nothing short of this constitutes a valid acceptance.

If a bill is made payable a certain time *after sight*, it must, in order to fix the time when it is to be paid, be presented for acceptance, and the date of the acceptance should appear thus: "Accepted, July 1st, 1831."

Due diligence is the only thing to be considered in presenting any description of bill for acceptance; and such diligence is a question depending on the situation of the parties, the distance at which they live, and the facility of communication between them.

When the drawee refuses to accept, any third party, after protesting, may accept for the honour of the bill generally, or for the drawee, or for the indorser; in which case the acceptance is called an acceptance *supra protest*.

The drawers and indorsers are discharged from liability, unless due notice of non-acceptance when presented for acceptance, or non-payment at the time the bill becomes due, is given. These notices must be given with all due diligence to all the parties to whom the holder means to resort for payment. Generally, in both foreign and inland bills, notice is given next day to the immediate indorser, and such indorser is allowed a day, when he should give fresh notice to the parties who are liable to him.

Notice may be sent by the post, however near the residence of the parties may be to each other; and though the letter containing such notice should miscarry, yet it will be sufficient; but the letter containing the notice should be delivered at the General Post-office, or at a receiving-house appointed by that office, not to the bellman in the street. In all cases of notice, notice to one of several parties is held to be notice to all; and if one of several drawers be also the acceptor, it is not necessary to give notice to the other drawers.

Upon the non-acceptance or non-payment of a bill, the holder, or a public notary for him, should protest it; that is, draw up a notice of the refusal to accept or pay the bill, and the declaration of the holder against sustaining loss thereby. Inland bills need not be protested; in practice they are usually only noted for non-acceptance; but this, without the protest, is wholly futile, and adds nothing whatever to the evidence of the holder, while it entails a useless expense on those liable to pay.

Indorsement of Bills.—An indorsement is the act by which the holder of a negotiable instrument transfers his right to another person, termed the indorsee. It is usually made on the back of a bill, and must be in writing; but the law has not prescribed any set form of words as necessary to the ceremony, and in general the mere signature of the indorser is sufficient.

All bills payable to order or to bearer for *l.* and upwards are negotiable by indorsement; and the transfer of them for a good consideration, before they are payable, gives a right of action against all the precedent parties on the bill, if the bills in themselves are valid; but a transfer after they are due will only place the holder in the situation of the person from whom he takes them.

Bills may be transferred either by delivery only, or by indorsement and delivery: bills payable to order are transferred by the latter mode only; but bills payable to bearer may be transferred by either mode. On a transfer by delivery, the person making it ceases to be a party to the bill; but on a transfer by indorsement, he is to all intents and purposes chargeable as a new drawer.

A bill originally transferable may be restrained by restrictive words; for the payee or indorsee, having the absolute property in the bill, may, by express words, restrict its currency, by indorsing it "Payable to A. B. only," or "to A. B. for his use," or any other words clearly demonstrating his intention to make a restrictive and limited indorsement. Such special indorsement precludes the person in whose favour it is made from making a transfer, so as to give a right of action against the special indorser, or any of the precedent parties to the bill.

In taking bills to account or discount, it is important well to examine all special indorsements. Lord Tenterden decided that a person who discounts a bill indorsed "Pay to A. B. or order *for my use*," discounts it subject to the risk of having to pay the money to the special indorser, who so limited the ap-

plication for my use; thus a party may be liable to pay the amount of the bill twice over, unless he previously ascertains that the payment has been made conformably to the import of the indorsement.

After the payment of part, a bill may be indorsed over for the residue.

Presentment for Payment.—The holder of a bill must be careful to present it for payment at the time when due, or the drawer and indorsers will be exonerated from their liability; even the bankruptcy, insolvency, or death of the acceptor will not excuse a neglect to make presentment to the assignees or executor; nor will the insufficiency of a bill in any respect constitute an excuse for non-presentment: the presentment should be made at a reasonable time of the day when the bill is due; and if by the known custom of any trade or place bills are payable only within particular hours, a presentment must be within those hours. If a bill has a qualified acceptance, the presentment should be at the place mentioned in such qualified acceptance, or all the parties will be discharged from their obligations.

If a bill fall due on Sunday, Good Friday, Christmas Day, or any public fast or thanksgiving day, the presentment must be on the day preceding these holidays. By 7 & 8 Geo. 4. c. 15., if a bill or note be payable on the day preceding these holidays, notice of the dishonour may be given the day following the holiday; and if Christmas Day fall on Monday, notice may be given on Tuesday.

Bills, however, payable at usance, or at a certain time after date or sight, or after demand, ought not to be presented for payment precisely at the expiration of the time mentioned in the bills, but at the expiration of what are termed *days of grace*. The days of grace allowed vary in different countries, and ought always to be computed according to the usage of the place where the bill is due.—(See *ante*, p. 561.) At Hamburg, and in France, the day on which the bill falls due makes one of the days of grace; but no where else.

On bills payable on demand, or when no time of payment is expressed, no days of grace are allowed; but they are payable instantly on presentment. On bank post bills no days of grace are claimed; but on a bill payable at sight the usual days of grace are allowed from the sight or demand.

Payment of a bill should be made only to the holder; and it may be refused unless the bill be produced and delivered up. On payment, a receipt should be written on the back; and when a part is paid, the same should be acknowledged upon the bill, or the party paying may be liable to pay the amount a second time to a *bonâ fide* indorser.

Promissory Notes and Checks.—The chief distinction between promissory notes and bills of exchange is, that the former are a direct engagement by the drawer to pay them according to their tenor, without the intervention of a third party as a drawee or acceptor. Promissory notes may be drawn payable on demand to a person named therein, or to order, or to bearer generally. They are assignable and indorsable; and in all respects so nearly assimilated to bills by 3 & 4 Ann. c. 9., that the laws which have been stated as bearing upon the latter, may be generally understood as applicable to the former. In *Edis v. Bury* it has been decided, in case an instrument is drawn so equivocally as to render it uncertain whether it be a bill of exchange or promissory note, the holder may treat it as either against the drawer.

Promissory notes, bills, drafts, or undertakings in writing, being made negotiable or transferable, for a less sum than 20s., are void, and persons uttering such are subject to a penalty not exceeding 20*l.*, recoverable before a justice of peace.

The issue of any promissory note payable to bearer on demand for a less sum than 5*l.* by the Bank of England, or any licensed English banker, is prohibited; and by 9 Geo. 4. c. 65. it is provided, that no corporation or person shall utter or negotiate, in England, any such note which has been made or issued in Scotland, Ireland, or elsewhere, under a penalty not exceeding 20*l.* nor less than 5*l.* But this does not extend to any draft or order on bankers for the use of the drawer.

Promissory notes for any sum exceeding 100*l.* may be drawn payable to bearer on demand or otherwise; but notes from 2*l.* to 100*l.* inclusive are not to be drawn payable to bearer on demand, except bankers' re-issuable notes, which require a different stamp.

A check or draft is as negotiable as a bill of exchange, and vests in the assignee the same right of action against the assignor. As to the presentation of checks, &c., see CHECK.

Any person making, accepting, or paying any bill, draft, order, or promissory note, not duly stamped, is liable to a penalty of 50*l.*; for post-dating them, 100*l.*; and for not truly specifying the place where unstamped drafts are issued, 100*l.*; and any person knowingly receiving such unstamped draft, 20*l.*; and the banker knowingly paying it, 100*l.*; besides not being allowed such sum in account.

Before concluding this article on mercantile paper, it may not be improper to introduce one or two cautions with regard to acceptances, and accommodation paper, and proceedings in case of the loss of bills.

First, A man should not put his name as acceptor to a bill of exchange without well considering whether he has the means of paying the same when due, as otherwise he may be liable not only to the costs of the action against himself, but also to the costs of the actions against the other parties to the bill: the shrewd tradesman is generally anxious to get the acceptance of his debtor at a short date, well knowing that it not only fixes the amount of the debt, but it is more speedily recoverable by legal procedure than a book debt.

Secondly, Traders who wish to support their respectability, and desire to succeed in business, should be cautious in resorting to the destructive system of cross-accommodation acceptances: it seldom ends well, and usually excites suspicion as to the integrity of the parties; it being an expedient often adopted by swindlers to defraud the public. Independent of the expense in stamps and discounts, and frequently in noting, interest, and law expenses, the danger attending such accommodation is sufficient to deter from the practice. Suppose, for instance, A. and B. mutually accommodate each other to the amount of 1,000*l.*, the acceptances being in the hands of third persons: both A. and B. are liable to such third persons to the extent of 2,000*l.* each; and should A. by any unforeseen occurrence be suddenly rendered unable to meet his acceptances, the holders of the whole, as well the acceptances of A. as the acceptances of B., will resort to B. for payment; and it may so happen, that although B. could have provided for his own share of the accommodation paper, he may be unable to provide for the whole, and may thus become insolvent.

Thirdly, In case of the loss of a bill, the 9 & 10 Will. 3. c. 17. provides, that if any inland bill be lost or missing within the time limited for its payment, the drawer shall, on sufficient security given to indemnify him if such bill be found again, give another bill of the same tenor with the first.

Lastly, It is of great importance to bankers and others taking bills and notes, that they should have some knowledge of the parties from whom they receive them; otherwise, if the instrument turn out to have been lost or fraudulently obtained, they may, without equivalent, be deprived of their security, on an action by the owner to recover possession. Lord Tenterden decided, "if a person take a bill, note, or any other kind of security, under circumstances which ought to excite suspicion in the mind of any reasonable man acquainted with the ordinary affairs of life, and which ought to put him on his guard to make the necessary inquiries, and he do not, then he loses the right of maintaining possession of the instrument against the rightful owner."—(*Guildhall*, Oct. 25. 1826.)

I. Table containing the VALUE OF THE MONIES of Account of different Places (expressed in Pence and Decimals of Pence), according to the Mint Price both of Gold and Silver in England; that is, 3*l.* 17*s.* 10½*d.* per oz. for Gold, and 5*s.* 2*d.* per oz. for Silver. — (*Kelly's Cambist*, vol. ii. p. 149.)

Coins.	Value in Silver.	Value in Gold.	Coins.	Value in Silver.	Value in Gold.
Aix-la-Chapelle, Rixdollar current	31.40	31.43	Hamburgh, Mark current	14.82	variable
Amsterdam, Rixdollar banco (agio at 4 per cent.)	52.54	variable	Pound Flemish current	111.15	ditto
Florin banco	21	ditto	Hanover, Rixdollar (in cash)	42	42.26
Florin current	20.72	ditto	Rixdollar (gold value)	39	39.24
Pound Flemish current	124.32	ditto	Königsberg, Gulden or florin	12	variable
Antwerp, Pound Flemish (money of exchange)	123.25	123.87	Leghorn, Pezza of 8 reals	46.25	49.16
Florin (money of exchange)	20.54	20.64	Lira moneta buona	8.13	8.55
Pound Flemish current	105.65	106.18	Lira moneta lunga	7.79	8.19
Florin current	17.66	17.70	Leipsic, Rixdollar convention money	37.80	variable
Barcelona, Libra Catalan	28.14	26.70	Rixdollar in Louis d'ors		39.68
Basil - Rixdollar, or ecu of exchange	47.27	47	or Fredericks	21.32	23.34
Rixdollar current	42.45	42.20	Malta - Scudo or crown	10.41	10.53
Berlin - Pound banco	47.25	variable	Milan - Lira Imperiale	7.45	7.44
Rixdollar current	36	ditto	Lira corrente	60.90	61.60
Berne - Ecu of 3 livres	42.64	42.90	Scudo Imperiale	42.32	42.78
Crown of 25 batzen	35.53	35.75	Modena, Lira	3.72	
Bremen, Rixdollar current	37.80	variable	Munich, Gulden or florin	21	21.28
Rixdollar in Carls d'or		39.68	Naples - Ducat of 1818	41.20	41.22
Cassel - Rixdollar current	37.80	variable	Parma - Lira	2.35	2.40
Cologne, Rixdollar specie of 80 albus	31.38	ditto	Persia - Toman of 100 mamoodis	287.60	
Rixdollar current of 78 albus	30.60	ditto	Poland - Gulden or florin	6.03	6.27
Constantinople, Piastre, or dollar	9.45	uncert.	Portugal, Milree		67.34
Dantzic, Gulden or florin	9	9	Old crusade		26.94
Denmark, Rixdollar specie	54.72		Riga - Rixdollar Alberts	52.54	variable
Rixdollar crown money	48.37		Rixdollar currency (agio at 40 per cent.)	37.53	ditto
Rixdollar Danish currency	44.27	44.88	Rome - Scudo or crown	52.05	51.63
England, Pound sterling	240	240	Scudo di stampa d'oro	79.37	78.73
Florence, Lira	8.12	8.53	Russia, Rouble		variable
Ducat, or crown current	56.84	59.71	Sardinia, Lira	18.21	18.82
Scudo d'or, or gold crown		63.97	Sicily - Ounce	123.54	124.80
France - Livre Tournois	9.58	9.38	Scudo o' crown	49.02	49.92
Franc (new system)	9.70	9.52	Spain - Real of old plate	4.88	4.57
Frankfort, Rixdollar convention money	37.80	37.65	Real of new plate	5.18	4.86
Rixdollar Muntze, or in small coins	31.50	variable	Real of Mexican plate	6.48	6.07
Germany, Rixdollar current	37.80	variable	Real vellon	2.59	2.43
Rixdollar specie	50.40	ditto	Dollar of old plate, or of exchange	39	36.59
Florin of the Empire	25.20	ditto	Sweden, Rixdollar	55.41	56.43
Rixdollar Muntze	31.50	ditto	Switzerland, Franc (new system)	22.14	
Florin Muntze	21	ditto	Trieste, Florin, Austrian currency	25.20	25.05
Geneva, Livre current	16.13	16.13	Lira, Trieste currency	4.76	4.73
Florin	4.60	4.84	Lira di piazza	4.65	4.63
Genoa - Lira fuori banco	8	7.83	Turin - Lira	11.28	11.23
Pezza, or dollar of exchange	45.92	45.50	Valencia, Libra	39.45	39.59
Scudo di cambio, or crown of exchange	36.75	36.02	Venice, Lira piccola (in the old coins)	5.07	variable
Hamburgh, Mark banco (at med.)	18.22	variable	Lira piccola (in the coins introduced by the Austrians)	4.25	ditto
Pound Flemish banco	136.65	ditto	Vienna, Florin	25.20	25.05
			Zante - Real	4.06	variable
			Zurich, Florin (money of exchange)	25.85	ditto
			Florin current	23.50	ditto

Par of Exchange between England and the following Places, viz. Amsterdam, Hamburgh, Paris, Madrid, Lisbon, Leghorn, Genoa, Naples, and Venice: the same being computed from the intrinsic Value of their principal Coins, by comparing Gold with Gold, and Silver with Silver, according to their Mint Regulations, and to Assays made at the London and Paris Mints. — (Presented by Dr. Kelly to the Committee of the House of Lords, on the Expediency of the Bank's resuming Cash Payments.)

	Gold.		Silver.				Explanations.
	Mint Regulations.	Assays.	Old Coinage.		New Coinage.		
			Mint Regulations.	Assays.	Mint Regulations.	Assays.	
Monies of Exchange.							
Amsterdam, banco	36 8	36 6.8	37 3	37 10.5	35 0	35 6.5	Schillings and pence Flemish per pound sterling. Ago 2 per cent.
Do. current - -	11 4.5	11 3.8	11 8.5	11 11.8	10 14.6	10 17.6	Florins and stivers per pound sterling.
Hamburgh - - -	34 3.5	35 1.5	34 1	35 1.3	32 11	32 11.5	Schillings and pence Flemish banco per pound sterling.
Paris - - - - -	25 20	25 26	24 75	24 91	25 25	25 40	Francs and centimes per pound sterling.
Madrid - - - - -	37.3	37.2	39.2	39.0	41.7	41.5	Pence sterling for the piastre or dollar of exchange.
Lisbon - - - - -	67.4	67.5	69.11	58.53	64.50	62.69	Pence sterling per milree.
Leghorn - - - -	49.1	49.0	46.46	46.5	49.60	49.5	Pence sterling per pezza of exchange.
Genoa - - - - -	45.5	45.5	46.46	48.9	49.4	52.0	Pence sterling per pezza fuori banco.*
Naples - - - - -	41.22	-	41.42	-	45.9	-	Pence sterling per ducat (new coinage of 1818).
Venice - - - - -	46.3	46.0	47.5	49.9	44.6	46.1	Lire piccole per pound sterling.

* The currency of Genoa has consisted, since 1826, of *Lire Italiane* of exactly the same weight and fineness as francs; so that the par of exchange with Genoa is now the same as with Paris.

III. An Account of the Course of Exchange, London, 18th of November, 1836, with some Explanatory Statements.

Course of Exchange.			Explanatory Statements.	
Amsterdam, 3 ms.	-	12 4 $\frac{1}{2}$	that is, London receives	12 florins 4 $\frac{1}{2}$ stivers for 1 <i>l.</i>
Antwerp	-	12 2 $\frac{1}{2}$	— receives	12 ditto 2 $\frac{1}{2}$ ditto for 1 <i>l.</i>
Hamburg, mcs. bco.	-	13 11	— receives	13 marcs 11 schillings banco for 1 <i>l.</i>
Paris, 3 ms.	-	25 70	— receives	25 francs 70 centimes for 1 <i>l.</i>
Frankfort	-	151 $\frac{1}{4}$	— receives	151 $\frac{1}{4}$ batzen for 1 <i>l.</i>
Petersburgh, p. rou. 3 us.	-	10	— gives	10 pence sterling for 1 rouble bank money.
Vienna, eff. Flo. 2 ms.	-	10 10	— receives	10 florins 10 creutzers for 1 <i>l.</i>
Madrid, 3 ms.	-	35 $\frac{7}{8}$	— gives	35 $\frac{7}{8}$ pence sterling for 1 dollar.
Leghorn	-	48	— gives	48 ditto for 1 pezza of 8 reals.
Genoa	-	25 75	— receives	25 lire Italiane 75 cent. for 1 <i>l.</i>
Venice, p. 6 Aust. livr.	-	47 $\frac{1}{4}$	— receives	47 $\frac{1}{4}$ lire piccoli for 1 <i>l.</i>
Naples	-	40 $\frac{3}{8}$	— gives	40 $\frac{3}{8}$ pence sterling for 1 ducato di regno.
Lisbon, 30 days' sight	-	54	— gives	54 ditto for 1 milree.
Rio Janeiro, ditto	-	36	— gives	36 ditto for 1 ditto.

For further and more ample elucidations, see the articles on the great trading towns, in this Dictionary.

EXCHEQUER BILLS. See **FUNDS.**

EXPECTATION, of life. See **INSURANCE.**

EXPORTATION, in commerce, the act of sending or carrying commodities from one country to another. — (See **IMPORTATION** and **EXPORTATION.**)

EXCISE, the name given to the duties or taxes laid on such articles as are produced and consumed at home. Customs duties are those laid on commodities when imported into or exported from a country.

Excise duties were introduced into England by the Long Parliament in 1643; being then laid on the makers and venders of ale, beer, cider, and perry. The royalists soon after followed the example of the republicans; both sides declaring that the excise should be continued no longer than the termination of the war. But it was found too productive a source of revenue to be again relinquished; and when the nation had been accustomed to it for a few years, the parliament declared, in 1649, that the "impost of excise was the most easy and indifferent levy that could be laid upon the people." It was placed on a new footing at the Restoration; and notwithstanding Mr. Justice Blackstone says, that "from its first original to the present time its very name has been odious to the people of England" — (*Com.* book i. c. 3), — it has continued progressively to gain ground; and is at this moment imposed on a variety of most important articles, and furnishes nearly half the entire public revenue of the kingdom.

The prejudice in the public mind to which Blackstone has alluded, against the excise duties, seems to have originated more in the regulations connected with their imposition, than in the oppressive extent to which they have sometimes been carried. The facilities of smuggling, and the frauds that might be committed upon the revenue, unless a strict watch were kept, have led to the enactment of several rather severe regulations. The officers have been empowered to enter and search the houses of such individuals as deal in excisable commodities at any time of the day, and in most instances also of the night. And the proceedings in cases of transgression are of such a nature, that persons may be convicted in heavy penalties, by the summary judgment of 2 commissioners of excise, or 2 justices of the peace, without the intervention of a jury.

For the more easily levying the revenue of excise, England and Wales are divided into about 56 collections, some of which are called by the names of particular counties, others by the names of great towns, where one county is divided into several collections, or where a collection comprehends the contiguous parts of several counties. Every such collection is subdivided into several districts, within which there is a supervisor; and each district is again subdivided into out-rides and foot-walks, within each of which there is a gauger or surveying officer.

Abstract of the Gross Excise Revenue of England, Scotland, and Ireland, for 1832, 1833, and 1834.

	1832.			1833.			1834.		
	<i>L.</i>	<i>s.</i>	<i>d.</i>	<i>L.</i>	<i>s.</i>	<i>d.</i>	<i>L.</i>	<i>s.</i>	<i>d.</i>
England	14,616,143	17	6	14,922,847	1	11	13,061,852	3	7 $\frac{1}{2}$
Scotland	1,714,627	18	6	1,928,810	13	5	1,966,183	11	1 $\frac{1}{2}$
Ireland	1,865,299	10	2	1,790,502	7	5	1,849,256	11	10 $\frac{1}{2}$
United K.	18,266,071	6	2	18,642,160	2	9	16,877,292	6	6 $\frac{1}{2}$

The expense of collecting the excise revenue, in 1834, amounted in Great Britain to 6*l.* 1*s.* 5 $\frac{1}{2}$ *d.* per cent. of the gross produce, and in Ireland to 9*l.* 6*s.* 8 $\frac{1}{2}$ *d.* per do. The total gross receipt of the excise revenue in the United Kingdom, in 1835, was 15,229,352*l.*

This falling off in the excise revenue is apparent only, having been entirely occasioned by the transference of the tea duty from the excise to the customs, and by the repeal of certain duties, as those on tiles, sweets, starch, &c., and the reduction of others. The excise duty of 1835 was collected (excluding arrears) from *ten* articles only, viz. auctions, bricks, glass, hops, licences, malt, paper, soap, spirits, and vinegar. Of these the duty on glass is by far the most objectionable. — (See *Supplement.*) But were it repealed we do not know, now that the paper duties are reduced (see *Supplement*), that any of the others can be justly objected to. That on bricks is, perhaps, the most exceptionable. The table on the opposite page shows in detail the quantities and numbers of the articles and persons charged with excise duties in 1832, 1833, and 1834, and the gross revenue they respectively produced each year. — N.B. Tea has since been transferred to the customs; and the duties on tiles, starch, stone bottles, and sweets have been repealed. (For detailed accounts of the duties and regulations affecting the different articles-subject to the excise, see those articles.)

Complexity of Excise Laws. — The great objection to the excise laws, as they at present stand, consists in their obscurity and complexity. Being intended for the guidance of traders, they ought to be brief, clear, and level to the apprehension of every one; but, instead of this, they are in the last degree lengthened, contradictory, and unintelligible. There are, at this moment, some 40 or 50 acts in existence relating to the duties on glass, and from 25 to 30 relating to those on paper; so that it is all but impossible for any one to tell what the law is on many points. This disgraceful state of things might, however, be easily remedied, by getting the Treasury to prepare a short digest of the law as to each duty, drawn up in a clear and unambiguous manner; and enacting, that a manufacturer or dealer abiding by this abstract should be held to have abided by the law, and should not be liable to be further questioned on the subject. The adoption of some plan of this sort would be the greatest improvement which it seems possible to introduce into the excise.

An Account of the Quantities of the several Articles charged with Duties of Excise, in the *United Kingdom*, together with the Gross Amount of Duty thereon, during the Years 1832, 1833, and 1834.—
(Papers published by Board of Trade, vol. iv. p. 28.)

Articles.	Quantities charged.			Amount of Duty.								
	1832.	1833.	1834.	1832.			1833.			1834.		
				L.	s.	d.	L.	s.	d.	L.	s.	d.
Auctions, amount of sales charged with duty - - - - -	L.			236,319	8	0	243,981	11	11	256,336	7	10
Bricks - - - - -	No.			294,322	18	10	304,942	1	11	317,305	5	2
Glass, crown - - - - -	cwts.			477,691	4	0	477,691	4	0	502,401	18	0
Flint - - - - -				212,145	6	5	219,483	12	0	233,304	8	0
Plate - - - - -				35,810	0	0	43,586	0	0	56,781	4	0
Bottle - - - - -				19,356	0	0	9,439	0	0	10,119	0	0
Hops - - - - -	lbs.			173,182	6	0	173,182	6	0	120,461	18	0
Licences, auctioneers' - - - - -	No.			241,770	1	0	272,894	5	0	329,895	16	2
Brewers of strong beer, not exceeding 20 barrels - - - - -				18,140	0	0	18,430	0	0	18,920	0	0
Ditto exceeding 20 and not exceeding 50 - - - - -				4,311	10	0	4,263	10	0	4,248	0	0
Ditto exceeding 50 and not exceeding 100 - - - - -				6,848	0	0	7,249	0	0	7,276	0	0
Ditto exceeding 100 and not exceeding 1,000 - - - - -				13,747	10	0	14,310	0	0	14,791	10	0
Ditto exceeding 1,000 barrels - - - - -				33,776	0	0	34,780	0	0	36,866	0	0
Brewers of table beer - - - - -				14,610	15	0	15,395	5	0	17,212	15	0
Retail brewers, under the act 5 Geo. 4. c. 54 - - - - -				217	5	0	87	10	0	74	0	0
Sellers of strong beer only, not being brewers - - - - -				262	10	0	262	10	0	246	15	0
Beer retailers, whose premises are rated under 20l. per annum - - - - -				2,869	13	0	3,012	18	0	3,383	2	0
Ditto at 20l. or upwards - - - - -				73,649	2	0	77,068	19	0	76,392	15	0
Retailers of beer, cider, or perry, under the acts 1 Will. 4. c. 64., and 4 & 5 Will. 4. c. 85. - - - - -				55,715	16	0	54,923	8	0	54,787	19	0
Ditto the said acts - - - - -				70,381	10	0	73,449	12	0	90,997	4	0
Tea and coffee dealers - - - - -				105,549	55,105	1	55,868	9	0	56,951	19	0
Glass manufacturers - - - - -				2,360	0	0	2,520	0	0	2,440	0	0
Malsters - - - - -				23,869	10	0	24,346	12	6	25,931	5	0
Paper makers - - - - -				2,368	0	0	2,328	0	0	2,284	0	0
Paper stainers - - - - -				150	0	0	156	0	0	150	0	0
Soap makers - - - - -				2,060	0	0	1,996	0	0	1,884	0	0
Distillers and rectifiers - - - - -				4,600	0	0	4,500	0	0	4,530	0	0
Dealers in spirits, not being retailers - - - - -				37,720	0	0	38,940	0	0	39,250	0	0
Retailers of spirits, whose premises are rated under 10l. per annum - - - - -				80,745	0	0	86,137	16	0	121,644	12	0
Ditto ditto at 10l. and under 20l. - - - - -				110,944	0	0	112,925	8	0	165,446	8	0
— 20l. — 30l. - - - - -				25,310	0	0	23,486	8	0	31,261	10	0
— 30l. — 40l. - - - - -				19,831	18	0	16,182	13	0	23,470	0	0
— 40l. — 50l. - - - - -				32,583	12	0	32,995	4	0	48,459	12	0
— 50l. and upwards - - - - -				23,360	8	0	23,653	7	0	35,357	3	6
Makers of stills - - - - -				49,550	0	0	51,387	0	0	75,363	15	0
Chemists or any other trade requiring a still - - - - -				12	0	0	14	0	0	11	10	0
Retailers of spirits in Ireland, being duly licensed to sell coffee, tea, &c., whose premises are rated under 25l. per annum - - - - -				642	12	0	793	16	0	963	18	0
Ditto ditto at 25l. and under 30l. - - - - -				42	0	0	42	0	0	73	10	0
— 30l. — 40l. - - - - -				57	15	0	46	4	0	80	17	0
— 40l. — 50l. - - - - -				100	16	0	138	12	0	113	8	0
— 50l. and upwards - - - - -				481	8	0	518	14	0	409	10	0
Starch makers - - - - -				295	0	0	300	0	0	300	0	0
Makers of sweets - - - - -				52	10	0	56	14	0	58	16	0
Stainers of ditto - - - - -				927	3	0	969	0	0	970	4	0
Manufacturers of tobacco and snuff - - - - -				6,440	0	0	6,565	0	0	6,550	0	0
Dealers in ditto - - - - -				41,014	10	0	41,946	5	0	43,075	0	0
Vinegar makers - - - - -				270	0	0	275	0	0	270	0	0
Dealers in foreign wine, not having a licence for retailing spirits, and a licence for retailing beer - - - - -				19,600	0	0	19,900	0	0	19,600	0	0
Dealers in foreign wine, having a licence to retail beer, but not having a licence to retail spirits - - - - -				373	16	0	348	12	0	483	0	0
Dealers in foreign wine, having licences to retail beer and spirits - - - - -				48,533	2	0	50,565	18	0	49,799	8	0
Passage vessels, on board which liquor and tobacco are sold - - - - -				257	0	0	279	0	0	280	0	0
Surcharges - - - - -				3,792	14	3	3,753	15	9	4,174	7	6
Amount of duty on licences granted for periods less than a year - - - - -				17,567	8	0	18,060	5	0	18,328	8	0
Malts from barley - - - - -	bush.			4,694,316	6	0	5,018,124	14	5	5,141,774	11	5
From beer or blegg - - - - -				1,335,309	10	0	1,323,436	10	0	1,553,830	18	0
Paper, first class - - - - -	lbs.			617,557	9	0	649,275	4	0	675,671	10	0
Second class - - - - -				54,053,721	9	0	102,381	17	11	105,461	0	11
Pasteboard, millboard, &c. - - - - -	cwts.			48,468	9	2	52,246	9	6	54,689	3	0
Stain paper - - - - -	yards			59,204	18	3	58,120	2	3	63,795	16	8
Soap, hard - - - - -	lbs.			14,544,043	13	1	1,115,167	19	0	904,150	5	4
Soft - - - - -				75,473	17	4	59,935	4	4	45,338	13	5
Spirits - - - - -	galls.			4,975,438	11	0	5,233,513	19	2	5,243,438	6	10
Starch - - - - -	lbs.			109,281	5	0	119,241	6	2	64,010	8	0
Stone bottles - - - - -	cwts.			4,156	10	0	4,259	10	0	4,227	15	0
Sweets - - - - -				3,975	6	0	3,056	13	6	3,170	2	6
Tea - - - - -	lbs.			3,509,820	15	6	3,444,103	7	7	1,455,365	19	0
Vinegar - - - - -	galls.			24,285	10	2	23,859	0	0	25,760	9	0
Total - - - - -				18,266,071	6	2	18,642,160	2	9	16,877,992	6	6

The laws with respect to the general management of the excise were consolidated by the 7 & 8 Geo. 4. c. 53., from which the following particulars are selected:—

Commissioners.—Four commissioners constitute a board. They are to be subject, in all things relating to their peculiar duty, to the orders of the Treasury. They may appoint collectors and other subordinate officers, and give them such salaries and allowances as the Treasury shall direct: but they are not allowed to increase the number of inferior officers without the permission and approval of the Treasury. No member of the House of Commons can be a commissioner of excise.

Officers of Excise.—No officer of excise is to vote or interfere at any election of a member of parliament, under pain of forfeiting 500*l.*, and being rendered incapable of ever holding any office or place of trust under his Majesty.

No person holding any office of excise is to deal in any sort of goods subject to the excise laws.

Any person bribing or offering to bribe any officer of excise shall forfeit 500*l.*; and every officer accepting such bribe, or doing, conniving at, or permitting any act or thing whereby any of the provisions of the excise laws may be evaded or broken, shall forfeit 500*l.*, and be declared incapable of ever after serving his Majesty in any capacity whatever. But if any of the parties to such illegal transactions shall inform against the other, before any proceedings thereupon shall have been instituted, he shall be indemnified against the penalties and disabilities imposed for such offences.

Duties and Powers of Officers.—It is lawful for any officer to enter any building or other place, used for carrying on any trade subject to the excise, either by night or by day (but if by night, in the presence of a constable or peace officer), to inspect the same, &c. and upon an officer making oath that he has cause to suspect that goods forfeited under the excise acts are deposited in any private house or place, 2 commissioners of excise, or 1 justice of the peace, may grant a warrant to the officer to enter such house or place (if in the night, in the presence of a constable), to search for and seize such forfeited goods.

Specimen Books may be left by the officers on the premises of persons subject to the excise laws; and any one who shall remove or deface such books shall be liable to a penalty of 200*l.*

Removing Goods to avoid Duty.—Goods fraudulently removed or secreted, in order to avoid the duty, to be forfeited; and every person assisting in such removal shall forfeit and lose treble the value of such goods, or 100*l.*, at the discretion of the commissioners.

Obstructing Officers.—All persons who shall oppose, molest, &c. any officer of excise in the execution of his duty, shall respectively, for every such offence, forfeit 200*l.*

Officers violently resisted in making any seizure may oppose force to force; and in the event of their wounding, maiming, or killing any person, when so opposed, they shall be admitted to bail, and may plead the general issue.

Justices, mayors, bailiffs, constables, &c. are required to assist excise officers; and any constable, or peace officer, who, on notice and request, declines going with an excise officer, is to forfeit 20*l.* for every such offence.

Claimants of Goods seized.—No claim shall be entered for goods seized, except in the real names of the proprietors of such goods. Claimants are bound with 2 sureties in a penalty of 100*l.* to pay the expenses of claim; and in default thereof the goods are to be condemned.

Proceedings in Courts of Law.—All penalties under the excise laws may be sued for and recovered in the Courts of Exchequer at Westminster, Edinburgh, or Dublin respectively,

according as the offence may have taken place in England, Scotland, or Ireland; provided that the proceedings in the Courts commence within 3 years after the commission of the offence.

Informations for the recovery of penalties against the excise laws in London may be heard and adjudged by any 3 or more of the commissioners of excise; and in other places such informations may be exhibited before 1 or more justices of the peace, and may be heard and adjudged by any 2 or more such justices.

Mitigation of Penalties.—Justices are authorised, if they shall see cause, except when there is a special provision to the contrary, to mitigate any penalty incurred for any offence committed against the excise laws to one-fourth part thereof; but it is lawful for the commissioners of excise, when they see cause, further to mitigate, or entirely remit, such penalty.

Distribution of Penalties.—All penalties and forfeitures incurred under the excise acts are to be distributed, half to his Majesty, and half to the officer or person who shall discover, inform, or sue for the penalty. On proof being made of any officers acting collusively in making a seizure, the commissioners may direct his share to be forfeited.

Oaths and Affirmations.—Persons wilfully taking or making any false oath or affirmation as to any matter connected with the excise laws shall, upon being convicted of such offence, suffer the pains and penalties incident to wilful and corrupt perjury; and those procuring or suborning such persons to swear or affirm falsely shall, upon conviction, be liable to the pains and penalties incident to subornation of perjury.

Actions against Excise Officers.—No writ, summons, or process shall be sued out or served upon, nor shall any action be brought, raised, or prosecuted against any officer of excise for any thing done under any of the excise laws, until after the expiration of 1 calendar month next after notice in writing has been delivered to such officer, specifying the cause of such action, and the name and place of abode of the person in whose name it is to be brought. No action shall lie against any excise officer for any thing done under the excise laws, unless it be brought within 3 months after the cause of action shall have arisen. If judgment be given against the plaintiff, and in favour of the defendant, the latter shall, in every such action, have treble costs awarded to him.

Forging Certificates, &c.—By the 41 Geo. 3. c. 91. it is enacted, that if any one shall forge, counterfeit, or knowingly give any forged certificate required to be granted by any officer of excise, he shall be guilty of felony, and being convicted, shall be transported for 7 years.

All individuals carrying on any business subjected to the control of the excise, must take out licences renewable annually on the 5th of July.—(See LICENCES.)

All such individuals are also obliged to make entries of every building, place, vessel, or utensil, as the case may be, in the name of the real owner, with the officer of excise in whose survey such building, place, &c. shall be situated. Individuals found employed in unentered excise manufactories are severally liable in a penalty of 30*l.* for the first offence; and in the event of any such offender refusing or neglecting to pay such penalty, he is to be committed to the house of correction or other prison for 3 calendar months, to be kept to hard labour, and not to be liberated until the fine of 30*l.* has been paid, or the term of 3 months has expired; and if found guilty of a second offence, the fine is to be 60*l.*; and in the event of its not being paid, the imprisonment is to be for 6 months.—(7 & 8 Geo. 4. c. 53. s. 33.)

Permits are usually necessary for the removal of excisable commodities.—(See PERMITS.)

EXPORTS, the articles exported, or sent beyond seas.—(See IMPORTS AND EXPORTS.)

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FACTOR, an agent employed by some one individual or individuals, to transact business on his or their account. He is not generally resident in the same place as his principal, but, usually, in a foreign country. He is authorised, either by letter of attorney or otherwise, to receive, buy, and sell goods and merchandise; and, generally, to transact all sorts of business on account of his employers, under such limitations and conditions as the latter may choose to impose. A very large proportion of the foreign trade of this and most other countries is now carried on by means of factors or agents.

Factors and brokers are, in some respects, nearly identical, but in others they are radically different. “A factor,” said Mr. Justice Holroyd, in a late case, “differs materially from a broker. The former is a person to whom goods are sent or consigned; and he has not only the possession, but, in consequence of its being usual to advance money upon them, has also a special property in them, and a general lien upon them. When, therefore, he sells in his own name, it is within the scope of his authority; and it may be right, therefore, that the principal should be bound by the consequences of such sale. But the case of a broker is different: he has not the possession of the goods, and so the vendor cannot be deceived by the circumstance; and, besides, the employing a person to sell goods as a broker does not authorise him to sell in his own name. If, therefore, he sells in his own name, he acts beyond the scope of his authority; and his principal is not bound.”

A factor is usually paid by a per-centage or commission on the goods he sells or buys. If he act under what is called a *del credere* commission, that is, if he guarantee the price

of the goods sold on account of his principal, he receives an additional percentage to indemnify him for this additional responsibility. In cases of this sort the factor stands in the vendee's place, and must answer to the principal for the value of the goods sold. But where the factor undertakes no responsibility, and intimates that he acts only on account of another, it is clearly established that he is not liable in the event of the vendee's failing.

The sound maxim, that the principal is responsible for the acts of his agent, prevails universally in courts of law and equity. In order to bind the principal, it is necessary only that third parties should deal *bonâ fide* with the agent, and that the conduct of the latter should be conformable to the common usage and mode of dealing. Thus, a factor may sell goods upon credit, that being in the ordinary course of conducting mercantile affairs: but a stock broker, though acting *bonâ fide*, and with a view to the benefit of his principal, cannot sell stock upon credit, unless he have special instructions to that effect; that being contrary to the usual course of business.

A sale by a factor creates a contract between the owner and buyer; and this rule holds even in cases where the factor acts upon a *del credere* commission. Hence, if a factor sell goods, and the owner give notice to the buyer to pay the price to him, and not to the factor, the buyer will not be justified in afterwards paying the factor, and the owner may bring his action against the buyer for the price, unless the factor has a lien thereon. But if no such notice be given, a payment to the individual selling is quite sufficient.

If a factor buy goods on account of his principal, where he is accustomed so to do, the contract of the factor binds the principal to a performance of the bargain; and the principal is the person to be sued for non-performance. But it is ruled, that if a factor enter into a charterparty of affreightment with the master of a ship, the contract obliges him only, unless he lade the vessel with his principal's goods, in which case the principal and lading become liable, and not the factor. Where a factor, who is authorised to sell goods in his own name, makes the buyer debtor to himself; then, though he be not answerable to the principal for the debt, if the money be not paid, yet he has a right to receive it, if it be paid, and his receipt is a sufficient discharge; the factor may, in such a case, enforce the payment by action, and the buyer cannot defend himself by alleging that the principal was indebted to him in more than the amount.

"Where a factor," said Lord Mansfield, "dealing for a principal, but concealing that principal, delivers goods in his own name, the person contracting with him has a right to consider him, to all intents and purposes, as the principal; and though the real principal may appear, and bring an action on that contract against the purchaser of the goods, yet that purchaser may set off any claim he may have against the factor, in answer to the demand of the principal."

Merchants employing the same factor run the joint risk of his actions, although they are strangers to each other: thus, if different merchants remit to a factor different bales of goods, and the factor sell them as a single lot to an individual who is to pay one moiety of the price down and the other at 6 months' end; if the buyer fail before the second payment, each merchant must bear a proportional share of the loss, and be content to accept his dividend of the money advanced. — (*Beawes, Lex Merc.*)

A factor employed, without his knowledge, in negotiating an illegal or fraudulent transaction, has an action against his principal. On this ground it was decided, that a merchant who had consigned counterfeit jewels to his factor, representing them to be genuine, should make full compensation to the factor for the injury done to him by being concerned in such a transaction, as well as to the persons to whom the jewels had been sold.

The office of a factor or agent being one of very great trust and responsibility, those who undertake it are bound, both legally and morally, to conduct themselves with the utmost fidelity and circumspection. A factor should take the greatest care of his principal's goods in his hands: he should be punctual in advising him as to his transactions on his behalf, in sales, purchases, freights, and, more particularly, bills of exchange: he should deviate as seldom as possible from the terms, and never from the *spirit and tenor*, of the orders he receives as to the sale of commodities: in the execution of a commission for purchasing goods, he should endeavour to conform as closely as practicable to his instructions as to the quality or kind of goods: if he give more for them than he is authorised, they may be thrown on his hands; but he is bound to buy them for as much less as he possibly can. After the goods are bought, he must dispose of them according to order. If he send them to a different place from that to which he was directed, they will be at his risk, unless the principal, on getting advice of the transaction, consent to acknowledge it.*

* "Whoever," says Dr. Paley, "undertakes another man's business, makes it his own; that is, promises to employ upon it the same care, attention, and diligence, that he would do if it were actually his own; for he knows that the business was committed to him with that expectation. And he promises nothing more than this. Therefore, an agent is not obliged to wait, inquire, solicit, ride about the country,

A factor who sells a commodity under the price he is ordered, may be obliged to make good the difference, unless the commodity be of a perishable nature and not in a condition longer to be kept. And if he purchase goods for another at a fixed rate, and their price having afterwards risen, he fraudulently takes them to himself, and sends them somewhere else, in order to secure an advantage, he will be found, by the custom of merchants, liable in damages to his principal.

If a factor, in conformity with a merchant's orders, buy with his money, or on his credit, a commodity he is directed to purchase, and, without giving advice of the transaction, sells it again at a profit, appropriating that profit to himself, the merchant may recover it from him, and have him amerced for fraud.

If a factor buy, conformably to his instructions, goods of which he is robbed, or which suffer some unavoidable injury, he is discharged, and the loss falls on the principal. But if the goods be stolen from the factor, he will not be so easily discharged; for the fact of their having been abstracted by *stealth*, and not by *violence*, raises a strong presumption that he had not taken that reasonable care of them which was incumbent upon him. If, however, he can prove that the goods were lodged in a place of security, and that he had not been guilty of positive negligence, nor exercised less care towards them than towards his own property, he will not be held responsible even for a theft committed by his servants. — (*Jones on Bailments*, 2d ed. p. 76.; *Chitty on Commercial Law*, vol. iii. p. 368.)

If a factor, having money in his hands belonging to his principal, neglect to insure a ship and goods, according to order, he must, in the event of the ship miscarrying, make good the damage; and if he make any composition with the insurers after insurance, without orders to that effect, he is answerable for the whole insurance. A principal, at the end of a very long letter, directed his agent thus: "Observe the premium on this value is also to be insured." But the agent, not noticing this sentence, neglected to insure the premium; and, being sued, was held liable for the omission.

If goods are remitted to a factor, and he make a false entry of them at the Custom-house, or land them without entry, and they are, in consequence, seized or forfeited, he is bound to make good the damage to his principal: but if the factor make his entry according to invoice or letters of advice, and these proving erroneous, the goods are seized, he is discharged.

It is now a settled point, that a factor has a lien on goods consigned to him, not only for incidental charges, but as an item of mutual account for the balance due to him so long as he remains in possession. If he be surety in a bond for his principal, he has a lien on the goods sold by him on account of such principal, to the amount of the sum he is bound for.

It being the general rule of law "that property does not change while *in transitu*," or in the hands of a carrier, a consignment made *before* the bankruptcy of a consignor, but not arriving till *after*, remains the property of the consignor, except, indeed, where the *delivery* is made *by the order* and upon the account of the consignee, and is a complete *alienation* from the consignor. In the case, therefore, of a consignment to a factor, the property remains the consignor's, and passes into the hands of *his* assignees. When a factor has a lien on goods, he has a right to the price, though received after the bankruptcy.

Where general or unlimited orders are given to a factor, he is left to buy and sell on the best conditions he can. And if detriment arise to a principal from the proceedings of a factor acting under such authority, he has no redress, unless he can show that he acted fraudulently or with *gross negligence*.

A factor or broker acting against the interest of his principal cannot even receive his

toil, or study, whilst there remains a possibility of benefiting his employer. If he exert as much activity, and use such caution, as the value of the business in his judgment deserves; that is, as he would have thought sufficient if the same interest of his own had been at stake; he has discharged his duty, although it should afterwards turn out, that by more activity, and longer perseverance, he might have concluded the business with greater advantage." — (*Moral and Pol. Phil.* c. 12.)

There seems to be a good deal of laxity in this statement. It is necessary to distinguish between those who, in executing a commission, render their services for the particular occasion only, without hire, and those who undertake it *in the course of business*, making a regular charge for their trouble. If the former bestow on it that ordinary degree of care and attention which the *generality of mankind* bestow on similar affairs of their own, it is all, perhaps, that can be expected: but the latter will be justly censurable, if they do not execute their engagements on account of others with that care and diligence which a "*provident and attentive father of a family*" uses in his own private concerns. It is their duty to exert themselves proportionally to the exigency of the affair in hand; and neither to do any thing, how minute soever, by which their employers may sustain damage, nor omit any thing, however inconsiderable, which the nature of the act requires. Perhaps the best general rule on the subject is, to suppose a factor or agent bound to exert that degree of care and vigilance that may be *reasonably expected of him by others*. At all events, it is clear he is not to be regulated by his own notions of the "value of the business." A man may neglect business of his own, or not think it worth attending to; but he is not, therefore, to be excused for neglecting any similar business he has undertaken to transact for others. — (There are some very good observations on this subject in *Sir William Jones's Essay on Bailments*, 2d ed. p. 53. and *passim*.)

commission. If he pay money on account of his principal, without being authorised, he cannot recover it back.

An agent cannot delegate his rights to another so as to bind the principal, unless expressly authorised to nominate a sub-agent.

(For further information as to the general powers and liabilities of factors and agents, see *Beaves's Lex Mercatoria*, art. *Factors, Supercargoes, &c.*; *Chitty's Commercial Law*, vol. iii. c. 3.; *Woolrych on Commercial Law*, pp. 317—329. &c. See also the article *BROKERS.*)

The law with respect to the effect of the transactions of factors or agents on third parties was placed on its present footing by the act 6 Geo. 4. c. 94. Under the law that previously obtained, it was held, that a factor, as such, had no authority to *pledge*, but only to *sell* the goods of his principal; and it was repeatedly decided that a principal might recover back goods on which a *bonâ fide* advance of money had been made by a third party, without his being bound to repay such advance; and notwithstanding this third party was wholly ignorant that the individual pledging the goods held them as a mere factor or agent. It used also to be held, that *bonâ fide* purchasers of goods from factors or agents not vested with the power of sale, might be made liable to pay the price of the goods a second time to the real owner.

The extreme hardship and injurious influence of such regulations is obvious. It is the business of a principal to satisfy himself as to the conduct and character of the factor or agent he employs; and if he make a false estimate of them, it is more equitable, surely, that he should be the sufferer, than those who have no means of knowing any thing of the matter. The injustice of the law in question, and the injury it did to the commerce of the country, had frequently excited attention; and was very ably set forth by Lord Liverpool, in his speech in the House of Lords, on moving the second reading of the new bill.

“ Those of their Lordships who were acquainted with commercial transactions, would know that money was frequently advanced on goods, without its being possible for the person advancing the money to have any further acquaintance with the transactions, than that the factor was in actual possession of the goods. It then became a question, putting fraud out of view, if the factor became a bankrupt, or in any other way failed to execute his engagements, whether the loss should fall on the principal who had consigned these goods, or on the *pledgee* who had advanced money on them. It had been of late ruled, that if the factor were intrusted only to dispose of the property, the loss must fall on the *pledgee*. He meant to contend, that this was contrary to equity, and contrary to analogy; that it was disapproved of by high authority, and was contrary to the law in every country of the world, except this, and the United States of America, which had drawn their law from this country. It was contrary to equity, he thought, that the *pledgee*, who had advanced his money without any fraud, but on the *bonâ fide* possession of the goods, should suffer. He had placed no confidence, but the principal who had appointed the factor had placed confidence. He could limit him in his operations as he pleased—he could give him any kind of instructions—he might qualify his power—he was bound to take precautions before placing confidence; and he was in all respects more liable to suffer from his faults than the *pledgee*. The latter knew nothing of the power of the factor, he saw only the goods, and advanced his money on what was a sufficient security for repayment. On every principle of natural equity, therefore, the loss ought to fall, not on the *pledgee*, but on the principal. He knew that this view was connected with one very important question—that of possession and title; but it was not possible for transactions to go on, unless the possession was admitted as the title to the goods. If this were an indifferent question, or a question involving only a few cases, he would not have called on their Lordships to legislate on this subject; but all the commercial interests of the country were connected with it. And he might say he believed that two thirds of the whole commerce of the country was carried on by consigning goods to a factor, and leaving it to his discretion to dispose of them to the greatest advantage, sending them to market when he pleased, and raising money on them when he could not send them to market. Bills of exchange, Exchequer bills, and money bills of every description, were subject to this rule. If a person consigned Exchequer bills to a second person, and he parted with them, the third party who obtained them was held to have a right to them. Commercial proceedings were of as much importance as money proceedings, and he could not see why they should not receive the same security. It might be asked, perhaps, when this was felt to be so great an evil, why it was not altered before; but it seemed to be one of those things which had grown up gradually, and which did much mischief before they became extensively known. The first decision, he believed, which established the law as it now stood, was delivered in 1742; and he knew that Lord Chief Justice Gibbs had said, he could not explain the origin of that decision. He supposed it might have been dictated by some fraud. That decision, the Lord Chief Justice maintained, was at variance with the best interests of commerce, and had grown out of circumstances he could not explain. From the time of the first decision, the decisions had not been numerous, till of late years. He did not doubt but the judges had decided according to the law as it was established by these precedents; but in doing that, they had expressed their regret that these precedents had been established. [Here his Lordship read an extract from opinions delivered by the late Lord Chief Justice Ellenborough, and a late judge, Mr. Le Blanc, expressing their regret, in deciding cases according to these precedents, that they had been established.] He inferred from these opinions, that these judges, though they had felt themselves obliged to decide in this way, supposed that the law was contrary to the general analogy of our laws, and to the principles of justice. He then came to the last consideration, the law of this country being in this respect different from the law of all other countries, except the law of the United States of America. In all other countries, the law was recognised to be what he wished to establish it by the bill before their Lordships. When there was no evidence of fraud, it was held, that the man, advancing money on goods held by a factor, should not suffer for his faults, but that the person who confided in the factor must be the sufferer. This was also the law in Scotland. He had understood, too, that the evils of the law were felt in America, and that means had been taken for bringing it before the congress, with a view to assimilate the law of America to the law of other countries. If the question were examined by the principles of equity, by analogy with other cases, by the authority of those who decided in our courts, or by the practice of other countries, it would be found that the reasons were strong in favour of the bill. It was of great importance in commercial transactions, that our law should be like the laws of other countries. It was not the same with the laws relative to real property—to our local law, if he might so call it; but when the bill was founded on equity and analogy, he thought it was an additional reason in its favour, that it assimilated our commercial law to the commercial law of other countries. He did not know if he had made himself under-

stood, or if he had sufficiently explained the object of the bill; but the measure was founded in justice, and he hoped to have their Lordships' consent to it." The noble Earl concluded by moving the second reading of the bill.

By the new law, all persons intrusted with and in possession of goods are supposed, unless the contrary be made distinctly to appear, to be their *owners*, so far, at least, that they may pledge them or sell them to third parties. The following are the principal clauses of this important act, 6 Geo. 4. c. 94.

Factors or Agents having Goods or Merchandise in their Possession, shall be deemed to be the true Owners.—Any person intrusted, for the purpose of consignment or of sale, with any goods, wares, or merchandise, and who shall have shipped such in his own name, and any person in whose name any goods, wares, or merchandise shall be shipped by any other person, shall be deemed to be the true owner, so far as to entitle the consignee to a lien thereon in respect of any money or negotiable security advanced by such consignee for the use of the person in whose name such goods, wares, or merchandise shall be shipped, or in respect of any money or negotiable security received by him to the use of such consignee, in like manner as if such person was the true owner; provided such consignee shall not have notice by the bill of lading, or otherwise, before the time of any advance of such money or negotiable security, or of such receipt of money or negotiable security, in respect of which such lien is claimed, that such person so shipping in his own name, or in whose name any goods, wares, or merchandise shall be shipped by any person, is not the actual and *bona fide* owner, any law, usage, or custom to the contrary thereof notwithstanding: provided also, that the person in whose name such goods, wares, or merchandise are so shipped shall be taken, for the purposes of this act, to have been intrusted therewith for the purpose of consignment or of sale, unless the contrary thereof shall be made to appear by bill of discovery, or be made to appear in evidence by any person disputing such fact.—§ 1.

Persons in Possession of Bills of Lading to be the Owners, so far as to make valid Contracts.—From and after the 1st of October, 1826, any person intrusted with any bill of lading, India warrant, dock warrant, warehouse keeper's certificate, wharfinger's certificate, warrant or order for delivery of goods, shall be deemed to be the true owner, so far as to give validity to any contract or agreement thereafter to be entered into by such person so intrusted, with any person, body politic or corporate, for the sale of the said goods, wares, and merchandise, or for the deposit or pledge thereof as a security for any money or negotiable instrument advanced or given by such person, body politic or corporate, upon the faith of such documents; provided such person, body politic or corporate, shall not have notice, by such documents or otherwise, that such person so intrusted is not the actual and *bona fide* owner.—§ 2.

No Person to acquire a Security upon Goods in the Hands of an Agent for an antecedent Debt, beyond the Amount of the Agent's Interest in the Goods.—In case any person, body politic or corporate, shall, after this act, accept any such goods, in deposit or pledge, from any such person so intrusted, without notice as aforesaid, as a security for any debt or demand due from such person so intrusted, to such person, body politic or corporate, before the time of such deposit, then such person, body politic or corporate, so accepting such goods in deposit or pledge, shall acquire no further interest in the said goods, or any such document, than was possessed, or might have been enforced, by the said person so intrusted, at the time of such deposit or pledge; but such person, body politic or corporate, so accepting such goods in deposit or pledge, shall acquire, possess, and enforce such right, title, or interest as might have been enforced by such person so intrusted.—§ 3.

Persons may contract with known Agents in the ordinary Course of Business, or out of that Course, if within the Agent's Authority.—From and after the 1st of October, 1826, it shall be lawful for any person, body politic or corporate, to contract with any agent, intrusted with any goods, or to whom the same may be assigned, for the purchase of such goods, and to receive the same of and pay for the same to such agent; and such contract and payment shall be binding upon the owner, notwithstanding such person, body politic or corporate, shall have notice that the person making and entering into such contract, or on whose behalf such contract is made, is an agent; provided such contract and payment be made in the usual course of business, and that such person, body politic or corporate, shall not have notice that such agent is not authorised to sell the said goods, or to receive the said purchase money.—§ 4.

Persons may accept and take Goods in Pledge from known Agents.—From and after the passing of this act, it shall be lawful for any person, body politic or corporate, to accept any such goods, or any such document as aforesaid, in deposit or pledge from any factor or agent, notwithstanding such person, body politic or corporate, shall have notice that the person making such deposit or pledge is a factor or agent; but then and in that case such person, body politic or corporate, shall acquire no further interest in the said goods, or any such document, than was possessed or might have been enforced by the said factor or agent, at the time of such deposit or pledge; but such person, body politic or corporate, shall acquire, possess, and enforce such right, title, or interest as was possessed and might have been enforced by such factor or agent.—§ 5.

Right of the true Owner to follow his Goods while in the Hands of his Agent or of his Assignee in case of Bankruptcy.—Nothing herein contained shall be deemed to deprive the true owner or proprietor of such goods from demanding and recovering the same from his factor or agent, before the same shall have been so sold, deposited, or pledged, or from the assignees of such factor or agent, in the event of his, her, or their bankruptcy; nor to prevent such owner or proprietor from demanding or recovering of and from any persons, bodies politic or corporate, the price agreed to be paid for the purchase of such goods, subject to any right of set-off on the part of such persons, bodies politic or corporate, against such factor or agent; nor [nor] to prevent such owner or proprietor from demanding or recovering of and from such persons, bodies politic or corporate, such goods, so deposited or pledged, upon repayment of the money, or on restoration of the negotiable instrument so advanced or given on the security of such goods, by such persons, bodies politic or corporate, to such factor or agent; and upon payment of such further sum, or on restoration of such other negotiable instrument (if any) as may have been advanced or given by such factor or agent, to such owner or proprietor, or on payment of a sum equal to the amount of such instrument; nor to prevent the said owner or proprietor from recovering of and from such persons, bodies politic or corporate, any balance remaining in their hands, as the produce of the sale of such goods, after deducting thereout the amount of the money or negotiable instrument so advanced or given upon the security thereof: provided always, that in case of the bankruptcy of any such factor or agent, the owner or proprietor of the goods so pledged and redeemed shall be held to have discharged *pro tanto* the debt due by them to the estate of such bankrupt.—§ 6.

Agents fraudulently pledging the Goods of their Principals.—The 7 & 8 Geo. 4. c. 29. § 51. enacts, "That if any factor or agent intrusted, for the purpose of sale, with any goods or merchandise, or intrusted with any bill of lading, warehouse keeper's or wharfinger's certificate, or warrant or order for the delivery of goods or merchandise, shall, for his own benefit, and in violation of good faith, deposit or pledge any such goods or merchandise, or any of the said documents, as a security for any money or negotiable instrument borrowed or received by such factor or agent, at or before the time of making such deposit or pledge, or intended to be thereafter borrowed or received, every such offender shall be guilty of a misdemeanor, and, being convicted thereof, shall be liable, at the discretion of the court, to be transported beyond the seas for any term not exceeding 14 years, nor less than 7 years, or to suffer such other punishment by fine or imprisonment, or by both, as the court shall award; but no such factor or agent shall be liable to any prosecution for depositing or pledging any such goods or merchandise, or any of the said documents, in case the same shall not be made a security for, or subject to the payment of, any greater

sum of money than the amount which, at the time of such deposit or pledge, was justly due and owing to such factor or agent from his principal, together with the amount of any bill or bills of exchange drawn by or on account of such principal, and accepted by such factor or agent."

This provision does not extend to partners not being *præy* to the offence; nor does it take away any remedy at law or equity which any party aggrieved by any offence might have been entitled to against such offender. And no one shall be liable to be convicted by any evidence whatever as an offender against this act, in respect of any act done by him, if he shall, at any time previously to his being indicted for such offence, have disclosed such acts, on oath, in consequence of any compulsory process of any court of law or equity, in any action, suit, &c. which shall have been *bonâ fide* instituted by any party aggrieved, or if he shall have disclosed the same in any examination or deposition before any commissioners of bankrupt. — § 52.

FACTORAGE, or COMMISSION, the allowance given to factors by the merchants and manufacturers, &c. who employ them: it is a percentage on the goods they purchase or sell on account of their principals; and varies in different countries, and as it refers to different articles. It is customary for factors, as observed in the previous article, to insure the debts due to those for whom they sell for an additional, or *del credere*, commission, generally averaging from $1\frac{1}{2}$ to 2 per cent. Factorage or commission is also frequently charged at a certain rate per cask, or other package, measure, or weight, especially when the factor is only employed to receive or deliver: this commission is usually fixed by special agreement between the merchant and factor.

FACTORAGE, BROKERAGE, AND COMMISSION TABLE.

Amt.	At $\frac{1}{2}$ per Ct.	At $\frac{1}{3}$ per Ct.	At $\frac{2}{3}$ per Ct.	At $\frac{1}{2}$ per Ct.	At $\frac{1}{3}$ per Ct.	At $\frac{2}{3}$ per Ct.	At $\frac{1}{2}$ per Ct.	At $\frac{1}{3}$ per Ct.	At 1 per Ct.
L.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.
1	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
2	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
3	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
4	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
5	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
6	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
7	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
8	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
9	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
10	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
20	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
30	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
40	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
50	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
60	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
70	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
80	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
90	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
100	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
200	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
300	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
400	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
500	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
600	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
700	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
800	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
900	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
1,000	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
2,000	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
3,000	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
4,000	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
5,000	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
10,000	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0

Amt.	At $1\frac{1}{2}$ per Ct.	At 2 per Ct.	At $2\frac{1}{2}$ per Ct.	At 3 per Ct.	At 4 per Ct.	At $4\frac{1}{2}$ per Ct.	At 5 per Ct.
L.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.
1	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
2	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
3	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
4	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
5	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
6	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
7	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
8	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
9	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
10	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
20	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
30	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
40	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
50	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
60	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
70	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
80	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
90	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
100	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
200	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
300	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
400	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
500	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
600	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
700	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
800	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
900	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
1,000	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
2,000	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
3,000	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
4,000	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
5,000	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
10,000	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0

FACTORY, a place where merchants and factors reside, to negotiate business for themselves and their correspondents on commission. We have factories in China, Turkey, Portugal, Russia, &c.

FAIRS AND MARKETS. These institutions are very closely allied. A fair, as the term is now generally understood, is only a greater species of market recurring at more distant intervals. Both are appropriated to the sale of 1 or more species of goods, the hiring of servants, or labourers, &c.: but fairs are, in most cases, attended by a greater concourse of people, for whose amusement various exhibitions are got up.

1. *Origin of Fairs.* — Institutions of this sort are peculiarly serviceable in the earlier stages of society, and in rude and inland countries. The number of shops, and the commodities in them, are then either comparatively limited, or they are but little frequented by dealers; so that it is for the advantage of all, that fairs should be established, and merchants induced to attend them. For this purpose various privileges have been annexed to fairs, and numerous facilities afforded to the disposal of property in them. To give them a greater degree of solemnity, they were originally, both in the ancient and modern world, associated with religious festivals. In most places, indeed, they are still held on the same day with the wake or feast of the saint to whom the church is dedicated; and till the practice was prohibited, it was customary, in England, to hold them in churchyards! — (*Jacob's Law Dict. art. Fair.*) But since the growth of towns, and the opportunities afforded for the disposal and purchase of all sorts of produce at the weekly or monthly markets held in them, the utility of fairs, in this country, at least, has very much diminished; they have, also, lost much of their ancient splendour; and, though some of them are still well attended, and of real use, a good number might be advantageously suppressed.

But it is far otherwise in inland countries, where the facilities for carrying on commercial transactions are comparatively circumscribed. There it is of the utmost importance, that certain convenient places and specified periods should be appointed for the bringing together of commodities and dealers. This is not only the readiest and best means of promoting commerce, but also of softening national antipathies, and diffusing a knowledge of the products, arts, and customs of other countries.

2. *Establishment of English Fairs.* — No fair can be holden without grant from the Crown, or a prescription which supposes such grant. And before a patent is granted, it is usual to have a writ of *ad quod damnum* executed and returned, that it may not be issued to the prejudice of a similar establishment already existing. The grant usually contains a clause that it shall not be to the hurt of another fair or market; but this clause, if omitted, will be implied in law: for if the franchise occasion damage either to the king or a subject, in this or any other respect, it will be revoked; and a person, whose ancient title is prejudiced, is entitled to have a *scire facias* in the king's name to repeal the letters patent. If his Majesty grant power to hold a fair or market in a particular place, the lieges can resort to no other, even though it be inconvenient. But if no place be appointed, the grantees may keep the fair or market where they please, or rather, where they can most conveniently.

3. *Times of holding Fairs and Markets.* — These are either determined by the letters patent appointing the fair or market, or by usage. The statute 2 Edw. 3. c. 15. enacts, that the duration of the fair shall be declared at its commencement, and that it shall not be continued beyond the specified time. By statute 5 Edw. 3. c. 5., any merchant selling goods after the stipulated time is to forfeit double the value of the goods sold.

4. *Effect of Sales in Fairs and Markets.* — A *bonâ fide* sale made in a fair or open market, in general, transfers the complete property of the thing sold to the vendee; so that, however vicious or illegal the title of the vendor may be, the vendee's is good against every one except the king. But the sale, in order to come within this rule, must take place *on the market day, and at the place assigned for the market.* The city of London is said to be a market overt every day of the week except Sunday; every shop being a market overt for such things as the shopkeeper professes to deal in. The property of goods may, however, be changed, and effectually transferred to the buyer, by a *bonâ fide* sale in a shop out of London, whether the shopkeeper be the vendor or vendee, if the goods are of the kind in which he trades. A wharf in London is not within the custom, and is not a market overt for articles brought there. But a sale in a market will not be binding, if it be such as carries with it a presumption of fraud: as, for example, if it take place in a back room, or secret place; if the sale be covinous, and intended to defraud the real owner; or if the buyer know that the vendor is not the real owner of the goods, &c. It is very difficult to transfer the property of horses, even when they are sold in an open market, without the consent of the real owner. — (See HORSES.)

5. *Court of Pié Poudre.* — To every fair or market there is incident, even without any express words in the grant, a court of *pié poudre*, in allusion to the dusty feet of the suitors. The steward or mayor may preside. It has cognizance of all questions as to contracts made in the market, respecting goods *bought and delivered there, &c.* Formerly *pié poudre* courts were held at every considerable fair; but they are now entirely laid aside.

6. *Clerk of the Market.* — Owners and governors of fairs are to take care that every thing be sold according to just weights and measures. And for that and other purposes they may appoint a clerk of the fair or market, who is to mark and allow all such weights, &c.; charging 1*d.* for sealing and marking a bushel, $\frac{1}{2}$ *d.* for marking a half bushel or peck, and $\frac{1}{4}$ *d.* for marking a gallon, pottle, quart, pint, &c., under penalty of 5*l.* — (22 *Cha.* 2. c. 8.)

7. *Tolls.* — Being a matter of private benefit to the owners of fairs or markets, and not incident to them, tolls are not exigible unless specially granted in the patent: but the king may by a new grant authorise a reasonable toll to be taken. If the toll granted be excessive, the patent will be void. It is a general rule, unless changed by a contrary custom obtaining time out of mind, that no toll be paid for any thing brought to a fair or market, before the same is sold, and that it shall then be *paid by the buyer*.

The owner of a house next to a fair or market is not allowed to open his shop during such fair or market, without paying *stallage* (toll for having a stall); on the ground that if he take the benefit of the market, he ought to pay the duties thereon. This regulation has been a good deal complained of.

The owners of fairs and markets are required by statute (2 & 3 Ph. and M. c. 7.) to appoint a person in a special open place to take the toll. The most important part of this person's duty has reference to his entering the horses sold with three distinguishing marks, and the names, &c. of those who buy and sell them. — (See HORSES.)

An action lies against any one who refuses to pay the customary toll.

(For further information as to British fairs and markets, see *Chitty on Commercial Law*, vol. ii. c. 9.)

The 3 Geo. 4. c. 55. enacts, that at all fairs held within 10 miles of Temple Bar, business and amusements of all kinds shall cease at 11 o'clock in the evening, and not re-commence before 6 o'clock in the morning, under a penalty of 40*s.* to be paid by any master, mistress, or other person, having the care or management of any house, shop, room, booth, standing, tent, caravan or wagon, where any breach of this enactment shall have been committed. Power is also given by the same act to any 2 justices of the peace, within their respective jurisdictions, to put a stop to any fair which is held without charter, prescription, or lawful authority.

8. *Principal British Fairs.* — Among these may be specified Stourbridge, in Worcestershire. Bristol has two considerable fairs, one in March, and one in September. Exeter December fair, for cattle, horses, and most sorts of commodities. Weyhill fair, in Hampshire (October 10.), has, probably, the greatest display of sheep of any fair in the kingdom. Bartholomew fair, in London, used to be of considerable importance, but is now appropriated only to shows of wild beasts, and such like exhibitions, and might be suppressed with advantage. St. Faith's, near Norwich (October 17.), is the principal English fair for Scotch cattle. They are sold to the graziers and feeders of Norfolk, Suffolk, Essex, &c., by whom they are fattened for the London markets, where they are met with in great abundance. But besides those sold at St. Faith's, large numbers of Scotch cattle are disposed of at Market Harborough, Carlisle, Ormskirk, and other places. Ipswich has two considerable fairs: one in August, for lambs: and one in September, for butter and cheese: it is reckoned that above 100,000 lambs are annually sold at the former. Woodborough-hill, in Dorset, for west country manufactures, as kerseys, druggets, &c. Woodstock October fair, for cheese. Northampton and Nottingham have each several large fairs, for horses, cattle, cheese, &c. The August fair of Horncastle, in Lincolnshire, is the largest horse fair in the kingdom, many thousand horses being exhibited for sale during its continuance: it is resorted to by crowds of dealers from all parts of Great Britain, by several from the Continent, and sometimes even from North America. Howden, in Yorkshire, has, also, a very large horse fair, particularly for Yorkshire hunters. Devizes, in Wiltshire, has several large fairs for sheep and cattle. There is usually a large display of cheese at the Gloucester April fair. A guild, or jubilee, commencing the last week of August, is held every twentieth year at Preston, in Lancashire; the last was held in 1822, and was well attended. The October fair of Market Harborough, Leicestershire, lasts 9 days, and a great deal of business is usually done in cattle, cheese, &c. Woodbridge Lady-day fair is celebrated for the show of Suffolk horses. Falkirk fair, or tryst, is one of the most important in Scotland, for the sale of cattle and sheep. The October fair of Ballinasloe, in the county Galway, is famous for the display of cattle and sheep; by far the largest proportion of these animals raised for sale in Connaught being disposed of at it. The sheep are generally from 3 to 4, the heifers from 3 to 4, and the bullocks from 4 to 5 years of age. They are mostly lean; and are kept for a year in Leinster before they are fit for the Dublin or Liverpool markets. It would seem that the number of cattle and sheep disposed of at Ballinasloe is rather declining; a result ascribable to the increase of cultivation caused by the great augmentation of population, and the continued subdivision of the land.

We subjoin an

Account of the Number of Sheep and Cattle, sold and unsold, at the October Fairs of Ballinasloe, from the Year 1820 to the Year 1832, both inclusive. — (*Agricultural Report of 1832*, p. 349.)

Years.	Sheep sold.	Sheep unsold.	Total.	Cattle sold.	Cattle unsold.	Total.
1820	59,943	20,873	80,776	4,504	4,001	8,505
1821	72,334	10,566	83,400	6,062	1,222	7,284
1822	74,718	15,459	90,177	5,322	3,685	9,007
1823	75,684	20,315	95,999	6,588	4,321	10,909
1824	77,448	6,786	84,234	9,058	1,447	10,505
1825	72,577	17,688	90,265	8,012	2,254	10,266
1826	57,808	36,597	94,405	4,393	3,844	8,240
1827	77,075	14,300	91,375	6,638	1,711	8,349
1828	86,374	11,010	97,384	7,707	3,806	11,513
1829	71,434	14,979	86,413	5,677	3,466	9,347
1830	66,374	14,611	81,485	5,894	1,563	7,457
1831	57,940	5,399	61,539	6,192	1,321	7,513
1832	58,053	4,793	62,948	6,101	556	6,657

9. *Principal French Fairs.* — Among these may be specified the fairs of St. Germain, Lyons, Rheims, Chartres, Rouen, Bordeaux, Troyes, and Bayonne; but they are said to be, for the most part, much fallen off. This, however, does not appear to be the case with the fair held at Beaucaille, in the department of the Gard, in July. It is said that there were from 70,000 to 80,000 persons at the fair of 1833, and that the business done exceeded 160,000,000 fr., or 6,400,000*l.*! These statements are not, however, official, and are, most probably, exaggerated; and it is admitted, that the last was the greatest fair that has been held for these many years past. — (*Archives du Commerce*, tom. iii. pp. 236—245.)

10. *German Fairs.* — The principal German, or rather European, fairs, are those of Frankfort on the Maine, Frankfort on the Oder, and Leipsic. The concourse of merchants, and the business done at these fairs, is generally very great. They are copiously supplied with the cotton stuffs, twist, cloths, and hardware of England; the silks and jewellery of France; the printed cottons of Switzerland and Austria; the raw, manufactured, and literary products of Germany; the furs of the North; Turkey carpets; Cachemere shawls, &c.; and there, also, are to be found merchants of all countries, those of Ispahan negotiating with those of Montreal for the purchase of furs; and Georgians and Servians supplying themselves with the cottons of Manchester and the jewellery of Paris. There, in fact, are met the representatives, as it were, of every people in the world, labouring, though without intending it, to promote each other's interest, and to extend and strengthen those ties that bind together the great family of the human race.

The fairs at Frankfort on the Maine should begin, the first on Easter Tuesday, and the second on the Monday nearest to the 8th of September. Their duration is limited to 3 weeks, but they usually begin from 8 to 15 days before their legal commencement. Accounts are kept in rixdollars: 1 rixdollar of account = $1\frac{1}{2}$ florin, or $4\frac{1}{2}$ copsticks, or $22\frac{1}{2}$ batzen. The rixdollar = 3*s.* 1*8d.*; so that the par of exchange is 141 batzen per 1*l.* sterling. 100 lbs. common Frankfort weight = 103 lbs. avoirdupois. The foot = 11.27 English inches.

The fairs at Frankfort on the Oder are 3 in number: viz. *Reminiscere*, in February or March; *St. Margaret*, in July; and *St. Martin*, in November. They ought, strictly speaking, to terminate in 8 days, but they usually extend to 15. The Prussian government gives every facility to those who attend these fairs. Accounts are kept in Prussian money, that is, in rixdollars of 2*s.* $11\frac{1}{4}$ *d.* 100 lbs. Prussian = 103 lbs. avoirdupois. The foot = 12.356 English inches.

The fairs of Leipsic are still more celebrated than those of either Frankfort. They are held thrice a year, — on the 1st of January, at Easter, and at Michaelmas. The first is the least important. Above 20,000 dealers are said to have been present at the Easter fair in 1832, and above 13,000 at that of Michaelmas. The Easter and Michaelmas fairs are famous, particularly the former, for the vast number of new publications usually offered for sale. They are attended by all the principal booksellers of Germany, and by many from the adjoining countries, who adjust their accounts, learn the state of the trade in all parts of the world, and endeavour to form new connections. Most German publishers have agents in Leipsic; which is to the literature of Germany, what London is to that of Great Britain. As many as 4,000 new publications have been in a single Leipsic catalogue! The fairs ought to close in 8 days, but they usually continue for about 3 weeks. No days of grace are allowed. The holder of a bill must demand payment on the day it becomes due; and, if not paid, he must have it protested on that very day, and returned by the first opportunity. If he neglect any of these regulations, he loses all right of recourse upon the drawer and indorsers. Money of account at Leipsic same as at Frankfort on the Maine. 100 lbs. Leipsic = 103 lbs. avoirdupois. The foot = 11.11 English inches. — (*Kelly's Cambist*; *Manuel de Nelkenbrecher*; *Archives du Commerce*, tom. ii. p. 27., &c.)

Dr. Bright gives, in his *Travels in Hungary* (pp. 201—223.), an interesting account of the fairs held at Debretzin and Pesth. The latter has become the grand centre of Hungarian commerce; most part of which is conducted at its fairs.

11. *Italian Fairs*.—Of these, the most celebrated is that of Sinigaglia, a small but handsome town of the Papal dominions, on the Misa, near its confluence with the Adriatic. The fair commences on the 14th of July, and should terminate on the last day of that month, but it usually continues 5 or 6 days longer. The duties on goods brought to the fair are extremely moderate, and every thing is done to promote the convenience of those frequenting it. All sorts of cotton and woollen goods, lace, iron and steel, hardware, jewellery, brandy and liqueurs, raw and refined sugar, dried fish, cacao, coffee, spices, &c. are brought here by the English, French, Austrians, Americans, Swiss, &c. These are exchanged for the various raw and manufactured products of Italy and the Levant; consisting, among others, of raw, thrown, and wrought silks; oil, fruits, cheese, alum, soda, sumach, sulphur, &c. The value of the imports for the fair of 1832 was estimated at about 2,000,000*l*. Accounts are kept in scudi of 20 soldi; the scudo = 4*s*. 4*d*. very nearly. 100 lbs. Sinigaglia = $73\frac{3}{4}$ lbs. avoirdupois. The ell or braccio measures 25·33 English inches. — (*Manuel de Nelkenbrecher; Archives du Commerce*, tom. ii. p. 38.)

12. *Russian Fairs*.—These are numerous, and many of them well attended. The most important is held at Nishnei-Novogorod. This city is situated at the confluence of the Oka with the Wolga, in lat. $56^{\circ} 16' N.$, lon. $44^{\circ} 18' E.$ It is the great emporium of the internal trade of Russia; communicating by an inland navigation with the Baltic, the Black Sea, and the Caspian. The fair was formerly held at Makarief, 84 versts distant. It generally lasts from 6 weeks to 2 months, and is well known all over the east of Europe. The bazaars erected for the accommodation of those who attend this fair, form, according to Dr. Lyall, the finest establishment of the kind in the world. The sale of iron and iron articles is said usually to amount to above 10,000,000 roubles; the furs to 36,000,000; the images to 1,300,000. Captain Cochrane is of opinion, that “the fair, in point of value, is second to none in Europe; the business done being estimated at nearly 200,000,000 roubles.” The stationary population of the place amounts to from 15,000 to 16,000; but during the fair it is said to amount to 120,000 or 150,000; among whom may be seen Chinese, Persians, Circassians, Armenians, Tatars, Bucharians, Jews, “and a specimen of almost every European nation.” — (See *Modern Traveller*, art. *Russia*, p. 305.) We suspect, however, that these statements are very far beyond the mark. It is stated in the *Archives du Commerce* (tom. i. p. 173.), that the total value of the merchandise disposed of at the fair of Nishnei-Novogorod, in 1832, amounted to 123,200,000 roubles. Theatrical exhibitions, shows of wild beasts, and other Bartholomew fair amusements, add to the attractions of the scene.

Another celebrated Russian fair is held, in the month of December, at Kiachta, in Mongolia, on the Chinese frontier, in lat. $50^{\circ} 20' N.$, lon. uncertain, but about $105^{\circ} E.$ The town is small, the population not exceeding 4,000 or 5,000; but by far the largest part of the commerce between the Russian and Chinese empires is transacted at its fair, and it is also the centre of the political intercourse between them. The commodities brought by the Russians consist principally of furs, sheep and lamb skins, Russian and German broad cloths, Russia leather, coarse linens, worsted stuffs, cattle, &c., with, for the most part, bullion. These they exchange with the Chinese for tea, raw and manufactured silk, nankeens, porcelain, sugar candy, rhubarb, tobacco, musk, &c. The quantity of tea, using the word in the sense in which it is understood here, purchased at the Kiachta fairs by the Russians, amounts, at an average, to about 60,000 boxes a year, that is, to about 4,200,000 lbs.; the greater part being the fine species of black tea called pekoe. But, exclusive of this, the Russians buy large quantities of a coarser species of tea, called break or Tartar tea, which, though not thought worth the trouble of putting into packages, is largely consumed by the nomadic Tartars and Siberians. According to the official accounts published by the Russian Custom-house, the total value of the exports by way of Kiachta, in 1831, amounted to 4,655,536 roubles, and that of the imports to 6,775,858 ditto. The Russian trade is in the hands of a comparatively small number of merchants, some of whom are very rich; that of the Chinese is much more diffused. Commodities may be conveyed from Kiachta to European Russia either by land or by water. In the former case, the journey takes a year; in the latter, it takes 3 years, or rather 3 very short summers; the rivers being for the most part of the year frozen over. — (*Schnitzler, Statistique Générale de l'Empire de la Russie*, p. 143.; *private communications from Captain Gordon*, who visited Kiachta in 1819; *Official Statement of the Trade of the Russian Empire in 1831*, &c.)

13. *Eastern Fairs*.—The most important fair in the Eastern world is that held at Mecca, during the resort of pilgrims in the month of Dhalhajja. It used to be frequented by many thousands of individuals of all ranks and orders, brought together from the remotest corners of the Mohammedan world; and though the numbers attending it have declined of late years, the concourse is still very great. — (See *CARAVAN*.)

Hurdwar, in Hindostan, in lat. $29^{\circ} 57' N.$, lon. $78^{\circ} 2' E.$, 117 miles N.E. from Delhi, is famous from its being one of the principal places of Hindoo pilgrimage, and the greatest

fair in India. The town, which is but inconsiderable, is situated on the Ganges, at the point where that sacred stream issues from the mountains. The pilgrimage and fair are held together at the vernal equinox; and Europeans, nowise addicted to exaggeration, who have been repeatedly present on these occasions, estimate that from 200,000 to 300,000 strangers are then assembled in the town and its vicinity. But every twelfth year is reckoned peculiarly holy; and then it is supposed that from 1,000,000 to 1,500,000, and even 2,000,000 pilgrims and dealers are congregated together from all parts of India and the countries to the north. In 1819, which happened to be a twelfth year, when the auspicious moment for bathing in the Ganges was announced to the impatient devotees, the rush was so tremendous that no fewer than 430 persons were either trampled to death under foot, or drowned in the river! The foreigners resorting to Hurdwar fair for commercial purposes only, consist principally of natives of Nepaul, the Punjab, and Peshwaur, with Afghans, Usbeck Tartars, &c. They import vast numbers of horses, cattle, and camels; Persian dried fruits, shawls, drugs, &c.: the returns are made in cotton piece goods, indigo, sugar, spices, and other tropical productions. The merchants never mention the price of their goods, but conduct the bargain by touching the different joints of their fingers, to hinder the bystanders gaining any information. During the Mahratta sway, a kind of poll-tax and duties on cattle were levied; but all is now free, without impost or molestation of any sort. Owing, also, to the precautions adopted by the British government, the most perfect order is preserved; much to the surprise and satisfaction of the natives; for, antecedent to our occupation of the country, the fairs usually ended in disorder and bloodshed. — (*Private information, and the excellent account of Hurdwar in Hamilton's Gazetteer.*)

The fairs of Portobello, Vera Cruz, and Acapulco, once so famous, are now totally deserted; that of the Havannah is also much fallen off.

FATHOM, a measure of length, 6 feet, chiefly used for measuring the length of cordage, and the depth of water and mines.

FEATHERS, BED-FEATHERS (*Fr. Plumes, Plumes à lit; Ger. Federn, Bettfedern; Du. Bedveern, Pluimen; It. Piume; Sp. Plumas*), make a considerable article of commerce; particularly those of the ostrich, heron, swan, peacock, goose, and other poultry; for plumes, ornaments of the head, filling of beds, quilts, &c. The coarsest part of the ostrich plumage is generally denominated *hair*, to which it bears a resemblance, and is used in the manufacture of hats. Many parts of Great Britain supply feathers for beds, and an inferior sort is brought from Ireland. Eider down is imported from the north of Europe; the ducks that supply it being inhabitants of Greenland, Iceland, and Norway. The eider duck breeds in the islands on the west of Scotland, but not in sufficient numbers to form a profitable branch of trade to the inhabitants. Hudson's Bay furnishes very fine feathers. The down of the swan is brought from Dantzic, as well as large quantities of superior feathers.

The bed-feathers imported in 1828 amounted to 3,103 cwt., yielding 6,826*l.* 12*s.* of duty. The duty on ostrich feathers during the same year produced 962*l.* 8*s.* 9*d.*

FIDDLES, or VIOLINS (*Ger. Violinen, Geigen; Du. Violen; Fr. Violons; It. Violini; Sp. Violines; Rus. Skripizii*), musical instruments, too well known to need any particular description. The finest-toned violins are those made in Italy; they are usually called Cremonas, from the name of the town where they were formerly manufactured in the highest perfection: 50 or 60 guineas have not unfrequently been given for a Cremona violin.

FIGS (*Ger. Feigen; Du. Vygen; Fr. Figues; It. Fichi; Sp. Higos; Lat. Fici, Carica; Arab. Teen*), the fruit of the fig tree (*Ficus carica*), a native of Asia, but early introduced into Europe. It flourishes in Turkey, Greece, France, Spain, Italy, and Northern Africa, and even sometimes ripens its fruit in the open air in this country. Figs, when ripe, are, for the most part, dried in ovens to preserve them; and then packed very closely in the small chests and baskets in which we import them. The best come from Turkey; those of Kalamata, in the Morea, are said to be the most luscious. — (*Thomson's Dispensatory.*)

Dried figs form a very considerable article of commerce in Provence, Italy, and Spain; besides affording, as in the East, a principal article of sustenance for the population. In Spain, figs are chiefly exported from Andalusia and Valencia; but they are more or less abundant in every province. In the northern parts of France there are many fig gardens, particularly at Argenteuil.

Figs belong to that class of articles, the duties on which might be reduced, not only without any loss, but with very great advantage to the revenue. They are extensively used at the tables of the opulent; and would, there is no doubt, be much used by the middle classes, were their price lower. The importation, even with the present duty of 21*s.* 6*d.*, is about 20,000 cwt.; and as this duty is full 100 per cent. upon their price in bond, it may be fairly concluded, that were it reduced to 8*s.* or 10*s.* a cwt., the quantity imported would very soon be trebled, or more.

No abatement of duty is made on account of any damage received by figs.

FILE, FILES (Da. *File* ; Du. *Vylen* ; Fr. *Limes* ; Ger. *Feilen* ; It. *Lime*), an instrument of iron or forged steel, cut in little furrows, used to polish or smooth metals, timber, and other hard bodies.

FIR. See **PINE**.

FIRE-ARMS. Under this designation is comprised all sorts of guns, fowling-pieces, blunderbusses, pistols, &c. The manufacture of these weapons is of considerable importance ; employing at all times, but especially during war, a large number of persons.

In consequence of the frequent occurrence of accidents from the bursting of insufficient barrels, the legislature has most properly interfered, not to regulate their manufacture, but to prevent all persons from using or selling barrels that have not been regularly *proved* in a public proof-house. The first act for this purpose was passed in 1813 ; but it was soon after superseded by a fuller and more complete one, the 55 Geo. 3. c. 59. This statute imposes a fine of 20*l.* on any person *using*, in any of the progressive stages of its manufacture, any barrel not duly proved ; on any person *delivering* the same, except through a proof-house ; and on any person *receiving*, for the purpose of making guns, &c. any barrels which have not passed through a proof-house. These penalties to be levied on conviction before 2 justices ; with like penalties, to be similarly levied, on persons counterfeiting the *proof-marks*.

FIRE-WORKS. By 9 & 10 Will. 3., all sorts of fire-works are declared to be a common nuisance ; and the *making, causing to be made, giving, selling, or offering for sale*, any squibs, rockets, serpents, or *other fire-works*, or any cases or implements for making the same, is made subject to a penalty of 5*l.*, to be recovered on conviction before a justice of the peace. Casting or firing any such fire-works, or permitting the same to be cast or fired, *from any house or place*, and casting or firing the same *into any house, shop, street, highway, or river*, is subjected to a penalty of 20*s.*, to be recovered in like manner ; and if not immediately paid, the party to be imprisoned and kept to hard labour for any time not exceeding a month. But the statute provides, that it shall be lawful for the master, lieutenant, or commissioners of his Majesty's ordnance, or those authorised by them, to give orders for making any fire-works, to be used according to such orders.

FIRKIN, a measure of capacity, equal to 9 ale gallons, or $7\frac{1}{2}$ Imperial gallons, or 2,538 cubic inches. — (See **WEIGHTS AND MEASURES**.)

FIRLOT, a dry measure used in Scotland. The Linlithgow wheat firLOT is to the Imperial bushel as .998 to 1 ; and the Linlithgow barley firLOT is to the Imperial bushel as 1.456 is to 1. — (See **WEIGHTS AND MEASURES**.)

FISH (Ger. *Fische* ; Du. *Visschen* ; Da. and Sw. *Fisk* ; Fr. *Poissons* ; It. *Pesci* ; Sp. *Pescados* ; Port. *Peixes* ; Rus. *Rûb* ; Pol. *Rybi* ; Lat. *Pisces*), a term used in natural history to denote every variety of animal inhabiting seas, rivers, lakes, ponds, &c. that cannot exist for any considerable time out of the water. But in a commercial point of view, those fishes only are referred to, that are caught by man, and used either as food or for some other useful purpose. Of these, herring, salmon, cod, pilchard, mackarel, turbot, lobster, oyster, whale, &c. are among the most important. — (See the different articles under these titles.)

The supply of fish in the seas round Britain is most abundant, or rather quite inexhaustible. "The coasts of Great Britain," says Sir John Borroughs, "doe yield such a continued sea harvest of gain and benefit to all those that with diligence doe labour in the same, that no time or season of the yeare passeth away without some apparent meanes of profitable employment, especially to such as apply themselves to fishing ; which, from the beginning of the year unto the latter end, continueth upon some part or other upon our coastes ; and these in such infinite shoales and multitudes of fishes are offered to the takers, as may justly move admiration, not only to strangers, but to those that daily are employed amongst them." — "That this harvest," says Mr. Barrow, "ripe for gathering at all seasons of the year — without the labour of tillage, without expense of seed or manure, without the payment of rent or taxes — is inexhaustible, the extraordinary fecundity of the most valuable kinds of fish would alone afford abundant proof. To enumerate the thousands, and even millions of eggs, which are impregnated in the herring, the cod, the ling, and indeed in almost the whole of the esculent fish, would give but an inadequate idea of the prodigious multitudes in which they flock to our shores ; the shoals themselves must be seen, in order to convey to the mind any just notion of their aggregate mass." — (For an account of the shoals of herrings, see **HERRING**.)

But, notwithstanding these statements, there has been, for these some years past, a growing complaint of a scarcity of such fish as breed in the Channel ; and it is affirmed, in the report of the Commons' committee of 1833, on the Channel fisheries, that the fact of such scarcity existing has been completely established. The committee ascribe it to various causes, but principally to the destruction of the spawn or brood of fish, by fishing with trawl or drag nets with small meshes, near the shore, during the breeding season ; a practice prohibited by several statutes which seem, however, to have fallen into disuse. The committee represent the fishermen as being generally in a very depressed state, and that the business is, for the most part, very unprofitable. We believe that this is the fact ; but we do not know any period when the same might not have

been said with quite as much truth as at present. Smith has remarked, that from the age of Theocritus downwards, fishermen have been proverbially poor — (*Wealth of Nations*, vol. i. p. 167.); and a library might be filled with the acts, reports, plans, tracts, &c. that have been printed in this country during the last 2 centuries, containing regulations, schemes, suggestions, &c. for the improvement of fisheries and fishermen. But it is not too much to say, that not one of these well meant endeavours, notwithstanding the enormous expense incurred in carrying some of them into effect, has been productive of any material advantage; and we see no reason to think that the suggestions of the late committee, supposing they were to be acted upon, would have any better success.

The injury done to the breeding grounds might, perhaps, be obviated; but besides this, the committee lay much stress on the encroachments of the French and other foreign fishermen, and on the licence given to import foreign-caught turbot, &c. duty free! We confess, it appears to us quite visionary to suppose that these circumstances can have much influence. Our fishermen, living upon the very shores of the bays to which the French are said to resort, have advantages on their side sufficient, surely, to insure them a superiority, without the forcible expulsion, supposing that could be accomplished, of their foreign competitors. A man who does not succeed in a business carried on at his own door so well as one who resides 100 miles off, must look for the cause in his want of skill or industry; and should seek rather to improve himself than to discard his rival. The proposition for excluding turbot, &c. of foreign catch, is one that ought not to be listened to for a single moment. Such exclusion could not be of the slightest advantage to the British fishermen, unless it occasioned a rise in the price of the fish; and we need not say, that if the legislature be to interfere at all in the matter, its interference ought to have for its object the lowering, not the raising of prices.

All that it is possible to do for the fishery, by relieving it from tithes and other burdens, and facilitating the disposal of the fish in the markets of this and other countries, ought to be done; but except in so far as its interests may be promoted in this way, and, perhaps, by some new regulations for preserving the brood, we do not see what more is to be done by legislative interference. It will be seen, in our articles on the herring and whale fisheries, that the bounty system was attended with vast expense, without leading to any useful result.

Except in London and a few sea-port towns, the consumption of fish in England is not great. The price in the metropolis, though it has been a good deal reduced of late years, is still very high. This has been pretty generally believed to be in no small degree owing to the salesmen of Billingsgate market being able, in a great measure, to regulate both the supply of the article and its price. The late committee, however, declare, that though they have not minutely examined the subject, it does not appear that any improper monopoly or injurious regulations subsist either in the mode of supplying the market, or in the sale of the fish. Had any such existed, the recent establishment of the Hungerford market would have tended materially to counteract their influence.

Mr. Barrow, in a valuable article on the fisheries, in the *Supplement to the Encyclopædia Britannica*, has estimated the value of the entire annual produce of the foreign and domestic fisheries of Great Britain at 8,300,000*l*. But it is admitted by every one who knows any thing of the subject, that this estimate is very greatly exaggerated. We doubt much, whether the entire value of the fisheries can be reckoned so high as 3,500,000.

Regulations as to Importation. — Fresh fish, British taken, and imported in British ships; and fresh turbot and lobsters, however taken or imported; may be landed in the United Kingdom without report, entry, or warrant. — (3 & 4 Will. 4. c. 52. § 2.)

Fresh fish of every kind, of British taking, and imported in British ships; and fresh lobsters and turbot, however taken, or in whatever ships imported; and cured fish of every kind, of British taking and curing, imported in British ships; shall be imported *free of all duties*, and shall not be deemed to be included in any charge of duty imposed by any act hereafter to be made on the importation of goods generally; provided that before any *cured fish* shall be entered free of duty, as being of such taking and curing, the master of the ship importing the same shall make and subscribe a declaration before the collector or comptroller, that such fish was actually caught, taken in British ships, and cured, wholly by his Majesty's subjects. — § 44.

Fish of foreign taking or curing, or in foreign vessels, except turbot and lobsters, stockfish, live eels, anchovies, sturgeon, botargo, and caviare, prohibited to be imported on pain of forfeiture. — § 58.

FLAX (Ger. *Flachs*; Du. *Vlasch*; Fr. *Lin*; It. and Sp. *Lino*; Rus. *Len*, *Lon*; Pol. *Len*; Lat. *Linum*), an important plant (*Linum usitatissimum*) that has been cultivated from the earliest ages in Great Britain and many other countries; its fibres being manufactured into thread, and its seed crushed for oil. Generally, however, we have been in the habit of importing a large proportion of our supplies. The premiums given by the legislature to force the cultivation of flax, have had very little effect; the fact being, as Mr. Loudon has stated, that its culture is found to be, on the whole, less profitable than that of corn. When allowed to ripen its seed, it is one of the most severe crops.

The principal sorts of flax imported into this country are, Petersburg, Narva, Riga,

Revel, Pernau, Liebau, Memel, Oberland, and Dutch flax. The Petersburg and Narva flax are nearly of the same quality, the latter being but little inferior to the former. Both sorts come to us in bundles of 12, 9, and 6 heads. The Riga flax seems to deserve the preference of any imported from the Baltic. It is the growth of the provinces of Marienburg, Druania, Thiesenhausen, and Lithuania.

The best Marienburg is called simply Marienburg (M), or Marienburg clean; the second quality, cut (GM); and the third, *risten dreyband* (RD): of the three other provinces, the first quality bears the name of *rakitzer*; — as *Druania rakitzer* (DR), *Thiesenhausen rakitzer* (TR), and *Lithuania rakitzer* (LR). The cut flax of these three provinces is the second quality: and to the third quality belong the *badstüb* and *badstüb cut* (B and BG); the *paternoster* (PN); and *hafs three band* (HD). *Badstüb* and *paternoster* are the refuse of the *rakitzer* flax, and the *three band* again the refuse of the former sorts, and consequently very ordinary. The Revel and Pernau consists of Marienburg; cut, *risten*, *hafs three band*, and *three band*. The Liebau and Memel growths are distinguished by the denomination of *four* and *three band*. These two sorts, as well as the Oberland flax, come from Königsberg, Elbing, &c., and are little esteemed in the British markets.

Flanders or Dutch flax is well dressed, and of the finest quality.

Flax is extensively cultivated in Egypt. Of late years, some of the Italian ports which used to be supplied from Russia, have been fully supplied on lower terms from Alexandria.

The *Phormium tenax*, or New Zealand flax, is said to exceed every other species in strength of fibre and whiteness; qualities which (if it really possess them in the degree stated) must make it peculiarly well fitted for being made into canvass and cordage. It has been obtained within these few years at second hand from Sydney and Van Diemen's Land; the imports from them having amounted, in 1831, to 15,725 cwt. Attempts are now making, but with what success remains to be seen, to raise it in this country.

When flax is brought to the principal Russian ports whence it is shipped, it is classified according to its qualities, and made up in bundles by sworn inspectors (*brackers*) appointed by government for the assortment of that and all other merchandise. These functionaries are said to perform their task with laudable impartiality and exactness. A ticket is attached to every bundle of assorted flax, containing the names of the inspector and owner, the sort of flax, and the period when it was selected or inspected. — (See HEMP.) Good flax should be of a fine bright colour, well separated from the tow, codilla, or coarser portion of the plant; and of a long, fine, and strong fibre. In purchasing flax, it is usual to employ agents wholly devoted to this peculiar business.

Of 936,411 cwt. of flax and tow imported into Great Britain in 1831, 623,256 cwt. were brought from Russia; 128,231 cwt. from the Netherlands; 101,729 cwt. from Prussia; 55,324 cwt. from France; 1,415 cwt. from Italy; 15,275 cwt. from New South Wales, &c. Almost the whole of this quantity was retained for home consumption. The duty was recently reduced, and is now only 1*d.* a cwt.

Flax, the produce or manufacture of Europe, not to be imported for home consumption, except in British ships, or in ships of the country of which it is the produce, or of the country from which it is imported, on pain of forfeiture of the goods and 100*l.* by the master of the ship. — (3 & 4 Will. 4. c. 54.)

We subjoin an account of the charges on the importation of the different sorts of flax from Petersburg and Riga.

Charges at Petersburg on 12 Head Flax, per ton.

Circa, 16 bobbins = 63 poods = 1 ton.

	Rou. cop.
Duty, 540 cop. per bercovitz	- 34 2
Quarantine duty, 1 per cent.	- 0 34
Additional duty, 10 per cent.	- 5 40
	R. 37 76
Custom-house charges, 4 per cent.	- 1 51
Receiving and weighing, 40 cop. per bobbin	- 6 40
Bracking, 1 roub. per bercovitz	- 6 30
Binding, 75 cop. per ditto	- 4 72
Lighterage and attendance to Cronstadt, 8 roub. per 60 poods	- 8 40
Mats	- 8 0
Brokerage, 60 cop. per ton	- 0 60

Fixed charges

R. 75 69

Brokerage, $\frac{1}{2}$ per cent.
Commission and extra charges, 3 per cent.
Stamps, $\frac{1}{2}$ per cent.
Brokerage on bills, $\frac{1}{2}$ per cent. } $\frac{1}{2}$ per cent.
are charges varying according to the price paid.

Riga flax is bought at so much per shippound. $6\frac{1}{2}$ shippound = 1 ton.

The charges of importation are the same, or nearly so, as on Petersburg flax.

Charges here, per ton, taking the price at 45*l.*

	L.	s.	d.
Insurance, 12 <i>s.</i> 6 <i>d.</i> per cent. and policy, during the summer, for best risks	-	0	6 9
Sound dues	-	0	5 6
Freight, say 52 <i>s.</i> 6 <i>d.</i> per ton in full	-	2	12 6
Customs	-	0	1 8
Landing charges	-	1	11 0
Discount, $\frac{3}{4}$ per cent. (being sold at 9 months' credit)	-	1	13 9
Brokerage, $\frac{1}{2}$ per cent.	-	0	4 6
	L. 5	15	8
Loss by tare, 2 per cent.	-	0	18 0
	L. 6	13	8

9 Head Flax.

26 bobbins = 63 poods = 1 ton.

Fixed charges at Petersburg amount to - 80 35
The other charges same as on 12 head; the charges of import may be called the same as on 12 head also, the difference being only on the value; which makes the insurance, discount, and brokerage, of less amount. The increase of fixed charges at Petersburg is owing to the larger number of bobbins to the ton.

6 Head Flax.

47 bobbins = 63 poods = 1 ton.

Fixed charges, per ton - 91 52
Other charges, *vide supra*.

FLAX-SEED, OR LINSEED (Fr. *Lin*, *Graine de Lin*; Ger. *Leinsaat*; Du. *Lynzaad*; It. *Linseme*; Sp. *Linaza*; Port. *Linhaca*; Pol. *Siemie*, *Iniane*; Rus. *Semja lenjanoe*; Lat. *Lini semen*), the seed of flax. It contains a great deal of oil, which it yields by expression; and is cultivated either that it may be used in sowing, or sent to the crushing mills to be converted into oil.

As the quality of the crop depends much on the seed employed, a good deal of care is requisite in selecting the best. Generally speaking, it should be chosen of a bright, brownish colour, oily to the feel, heavy, and quite fresh. Dutch seed is in the highest

estimation for sowing ; it not only ripens sooner than any other that is imported, but produces larger crops, and of the quality that best suits our principal manufactures. American seed produces fine flax, but the produce is not so large as from Dutch seed. British flax-seed is sometimes used instead of Dutch ; but the risk of the crop misgiving is so much greater, " that those only who are ignorant of the consequences, or who are compelled from necessity, are chargeable with this act of ill-judged parsimony."— (*Lou-don's Ency. of Agriculture.*) Crushing seed is principally imported from Russia, but considerable quantities are also brought from Italy and Egypt. Of 2,759,103 bushels of linseed imported in 1831, 2,210,702 were brought from Russia, 172,099 from Prussia, 106,294 from the United States, 105,448 from Italy, 98,847 from Egypt, 53,738 from the Netherlands, &c. The duty is 1s. a quarter ; and the price, in December, 1833, varied from 45s. to 54s. a quarter.

FLOTSAM, JETSAM, AND LAGAN. In order to constitute a legal wreck, the goods must come to land. If they continue at sea, the law distinguishes them by the foregoing uncouth and barbarous appellations : *flotsam* is when the goods continue swimming on the surface of the waves ; *jetsam* is when they are sunk under the surface of the water ; and *lagan* is when they are sunk, but tied to a cork or buoy to be found again.— (*Blackstone*, book i. c. 8.) Foreign liquors, brought or coming into Great Britain or Ireland, as derelict, *flotsam*, &c., are to pay the same duties and receive the same drawbacks as similar liquors regularly imported.

FLOUR (Ger. *Feines mehl*, *Semmelmehl* ; Du. *Bloem* ; Fr. *Fleur de farine* ; It. *Fiore* ; Sp. *Flor*), the meal of wheat corn, finely ground and sifted. There are three qualities of flour, denominated *first*, *seconds*, and *thirds*, of which the first is the purest.— (See CORN LAWS AND CORN TRADE.)

FOOT, a measure of length, consisting of 12 inches.— (See WEIGHTS AND MEASURES.)

FORESTALLING, the buying or contracting for any cattle, provision, or merchandise, on its way to the market, or dissuading persons from buying their goods there, or persuading them to raise the price, or spreading any false rumour with intent to enhance the value of any article. Several statutes had from time to time been passed, prohibiting forestalling under severe penalties. But as more enlarged views upon such subjects began to prevail, the impolicy of these statutes became obvious. They were consequently repealed in 1772. But forestalling is still punishable at common law by fine and imprisonment. It is doubtful, however, whether any jury would now convict an individual accused of such practices.— (*Wealth of Nations*, vol. ii. p. 409.)

FRANKINCENSE. See ROSIN.

FREIGHT, the sum paid by the merchant or other person hiring a ship, or part of a ship, for the use of such ship or part, during a specified voyage or for a specified time.

The freight is most commonly fixed by the charterparty — (see CHARTERPARTY) — or bill of lading — (see BILL OF LADING) ; but in the absence of any formal stipulations on the subject, it would be due according to the custom or usage of trade.

In the case of a charterparty, if the stipulated payment be a gross sum for an entire ship, or an entire part of a ship, for the whole voyage, the gross sum will be payable although the merchant has not fully laden the ship. And if a certain sum be stipulated for every ton, or other portion of the ship's capacity, for the whole voyage, the payment must be according to the number of tons, &c. which the ship is proved capable of containing, without regard to the quantity actually put on board by the merchant. On the other hand, if the merchant have stipulated to pay a certain sum per cask or bale of goods, the payment must be, in the first place, according to the number of casks and bales shipped and delivered ; and if he have further covenanted to furnish a complete lading, or a specific number of casks or bales, and failed to do so, he must make good the loss which the owners have sustained by his failure.

If an entire ship be hired, and the burden thereof be expressed in the charterparty, and the merchant bind himself to pay a certain sum for every ton, &c. of goods which he shall lade on board, but does not bind himself to furnish a complete lading, the owners can only demand payment for the quantity of goods actually shipped. But if the merchant agree to load a full and complete cargo, though the ship be described as of less burden than she really is, the merchant must load a full cargo, according to the *real burden* of the ship, and he will be liable for freight according to what ought to be loaded.

The delivery of goods at the place of destination is in general necessary to entitle the owner to freight ; but with respect to living animals, whether men or cattle, which may frequently die during the voyage, without any fault or neglect of the persons belonging to the ship, it is ruled, that if there be no express agreement whether the freight is to be paid for the lading, or for the transporting them, freight shall be paid as well for the dead as for the living : if the agreement be to pay freight for the *lading*, then death certainly cannot deprive the owners of the freight ; but if the agreement be to pay freight

for *transporting* them, then no freight is due for those that die on the voyage, because is to them the contract is not performed. These distinctions have been made in the civil law, and have been adopted into the modern systems of maritime law.

Freight is most frequently contracted to be paid either by the whole voyage, or by the month, or other time. In the former case the owners take upon themselves the chance of the voyage being long or short: but in the latter the risk of the duration falls upon the merchant; and if no time be fixed for the commencement of the computation, it will begin from the day on which the ship breaks ground and commences her voyage, and will continue during the whole course of the voyage, and during all unavoidable delays *not occasioned by the act or neglect of the owners or master*, or by such circumstances as occasion a suspension of the contract for a particular period. Thus, the freight will be payable for the time consumed in necessary repairs during a voyage, provided it do not appear that the ship was insufficient at the outset, or that there was any improper delay in repairing her.

In the absence of an express contract to the contrary, the entire freight is not earned until the whole cargo be ready for delivery, or has been delivered to the consignee according to the contract for its conveyance.

If a consignee receive goods in pursuance of the usual bill of lading, by which it is expressed that he is to pay the freight, he, by such receipt, makes himself debtor for the freight, and may be sued for it. But a person who is only an agent for the consignor, and who is known to the master to be acting in that character, does not make himself personally answerable for the freight by receiving the goods, although he also enters them in his own name at the Custom-house.

In some cases freight is to be paid, or rather an equivalent recompence made to the owners, although the goods have not been delivered at the place of destination, and though the contract for conveyance be not strictly performed. Thus, if part of the cargo be thrown overboard for the necessary preservation of the ship and the remainder of the goods, and the ship afterwards reach the place of destination, the value of this part is to be answered to the merchant by way of general average, and the value of the freight thereof allowed to the owner. So, if the master be compelled by necessity to sell a part of the cargo for victuals or repairs, the owners must pay to the merchant the price which the goods would have fetched *at the place of destination*; and, therefore, are allowed to charge the merchant with the money that would have been due if they had been conveyed thither.

When goods are deteriorated during a voyage, the merchant is entitled to a compensation, provided the deterioration has proceeded from the fault or neglect of the master or mariners; and of course he is not answerable for the freight, unless he accept the goods, except by way of deduction from the amount of the compensation. On the other hand, if the deterioration has proceeded from a principle of decay naturally inherent in the commodity itself, whether active in every situation, or in the confinement and closeness of a ship, or from the perils of the sea, or the act of God, the merchant must bear the loss and pay the freight; for the master and owners are in no fault, nor does their contract contain any insurance or warranty against such an event. In our West India trade, the freight of sugar and molasses is usually regulated by the weight of the casks at the port of delivery here, which, in fact, is in every instance less than the weight at the time of the shipment; and, therefore, the loss of freight occasioned by the leakage necessarily falls upon the owners of the ship by the nature of the contract.

Different opinions have been entertained by Valin, Pothier, and other great authorities as to maritime law, with respect to the expediency of allowing the merchant to abandon his goods for freight in the event of their being damaged. This question has not been judicially decided in this country. "The only point," says Lord Tenterden, "intended to be proposed by me as doubtful, is the right to abandon for freight alone at the port of destination: and in point of practice, I have been informed that this right is never claimed in this country."—(*Law of Shipping*, part iii. c. 7.)

Freight being the return made for the conveyance of goods or passengers to a particular destination, no claim arises for its payment in the event of a total loss; and it is laid down by Lord Mansfield, that "in case of a total loss with salvage, the merchant may either take the part saved, or abandon."—(*Abbott*, part iii. c. 7.) But after the merchant has made his election, he must abide by it.

It often happens that a ship is hired by a charterparty to sail from one port to another, and thence back to the first—as, for example, from London to Leghorn, and from Leghorn back to London—at a certain sum to be paid for every month or other period of the duration of the employment. Upon such a contract, *if the whole be one entire voyage*, and the ship sail in safety to Leghorn, and there deliver the goods of the merchant, and take others on board to be brought to London, but happen to be lost in her return thither, nothing is due for freight, although the merchant has had the benefit of the voyage to Leghorn: but, *if the outward and homeward voyages be distinct*, freight will be

due for the proportion of the time employed in the outward voyage. "If," said Lord Mansfield, in a case of this sort, "there be *one entire voyage out and in*, and the ship be cast away on the homeward voyage, no freight is due; no wages are due, because the whole profit is lost; and by express agreement the parties may make the outward and homeward voyage one. Nothing is more common than two voyages: *wherever there are two voyages, and one is performed*, and the ship is lost on the homeward voyage, freight is due for the first." — (*K. B. Trin. Term, 16 Geo. 3.*)

It frequently happens that the master or owner fails to complete his contract, either by not delivering the whole goods to the consignee or owner, or by delivering them at a place short of their original destination; in these cases, if the owner or consignee of the goods *derive any benefit from their conveyance*, he is liable to the payment of freight according to the proportion of the voyage performed, or *pro ratâ itineris peracti*: and though contracts of this nature be frequently entire and indivisible, and the master or owner of the ship cannot, from their nature, sue thereon, and recover a rateable freight, or *pro ratâ itineris*; yet he may do so upon a fresh *implied* contract, for as much as he deserves to have, unless there be an express clause in the original charterparty or contract to the contrary. A fresh implied contract is inferred from the owner's or consignee's acceptance of the goods. Many difficulties have, indeed, arisen in deciding as to what shall amount to an acceptance: it is not, however, necessary actually to receive the goods; acceptance may be made by the express or implied directions, and with the consent, of the owner or consignee of the goods, but not otherwise.

It sometimes happens that the owner of the ship, who is originally entitled to the freight, sells or otherwise disposes of his interest in the ship; where a chartered ship is sold *before* the voyage, the vendee, and not the vendor or party to whom he afterwards assigns the charterparty, is entitled to the freight. But where a ship has been sold *during* the voyage, the owner, with whom a covenant to pay freight has been made, is entitled to the freight, and not the vendee. A mortgagee who does not take possession, is not entitled to the freight.

The time and manner of paying freight are frequently regulated by express stipulations in a charterparty, or other written contract; and when that is the case, they must be respected; but if there be no express stipulation contrary to or inconsistent with the right of *lien*, the goods remain as a security till the freight is paid; for the master is not bound to deliver them, or any part of them, without payment of the freight and other charges in respect thereof. But the master cannot detain the cargo on board the vessel till these payments be made, as the merchant would, in that case, have no opportunity of examining the condition of the goods. In England, the practice is, when the master is doubtful of payment, to send such goods as are not required to be landed at any particular wharf, to a public wharf, ordering the wharfinger not to part with them till the freight and other charges are paid. No right of lien for freight can exist, unless the freight be earned; if the freighter or a stranger prevent the freight from becoming due, the ship owner or master's remedy is by action of damages.

(For further information and details with respect to this subject, see the art. CHARTER-PARTY, in this Dictionary; *Abbott* (Lord Tenterden) *on the Law of Shipping*, part iii. c. 7.; *Chitty's Commercial Law*, vol. iii. c. 9.; *Molloy de Jure Maritimo*, book ii. c. 4., &c.)

FRUIT (Ger. *Obst, Früchte*; Du. *Ooft*; Fr. *Fruit*; It. *Frutta, Frutte*; Sp. *Fruta*; Rus. *Owoschtsch*; Lat. *Fructum*). This appellation is bestowed by commercial men upon those species of fruit, such as oranges, lemons, almonds, raisins, currants, apples, &c., which constitute articles of importation from foreign countries.

FULLERS' EARTH (Ger. *Walkererde*; Du. *Vollærde*; Fr. *Terre à foulon*; It. *Terra da purgatori*; Sp. *Tierra de batan*; Rus. *Schiffernaia*; Lat. *Terra fullonum*), a species of clay, of a greenish white, greenish grey, olive and oil green, and sometimes spotted colour. It is usually opaque, very soft, and feels greasy. It is used by fullers to take grease out of cloth before they apply the soap. The best is found in Buckinghamshire and Surrey. When good, it has a greenish white, or greenish grey colour, falls into powder in water, appears to melt on the tongue like butter, communicates a milky hue to water, and deposits very little sand when mixed with boiling water. The remarkable detersive property on woollen cloth depends on the alumina, which should be at least one fifth of the whole, but not much more than one fourth, lest it become too tenacious. — (*Thomson's Chemistry*; *Jameson's Mineralogy*.) Malcolm, in his *Survey of Surrey*, published in 1809, says that he took considerable pains in endeavouring to ascertain the consumption of fullers' earth, and that he found it to be about 6,300 tons a year for the entire kingdom, of which about 4,000 tons were furnished by Surrey.

FUNDS (PUBLIC), the name given to the public funded debt due by government.

The practice of borrowing money in order to defray a part of the war expenditure began, in this country, in the reign of William III. In the infancy of the practice, it was customary to borrow upon the security of some tax, or portion of a tax, set apart as a fund for discharging the principal and interest of the sum borrowed. This discharge

was, however, very rarely effected. The public exigencies still continuing, the loans were, in most cases, either continued, or the taxes were again mortgaged for fresh ones. At length the practice of borrowing for a fixed period, or, as it is commonly termed, upon *terminable* annuities, was almost entirely abandoned, and most loans were made upon *interminable* annuities, or until such time as it might be convenient for government to pay off the principal.

In the beginning of the funding system, the term fund meant the taxes or funds appropriated to the discharge of the principal and interest of loans; those who held government securities, and sold them to others, selling, of course, a corresponding claim upon some fund. But after the debt began to grow large, and the practice of borrowing upon interminable annuities had been introduced, the meaning attached to the term fund was gradually changed; and instead of signifying the security upon which loans were advanced, it has, for a long time, signified the principal of the loans themselves.

Owing partly, perhaps, to the scarcity of disposable capital at the time, but far more to the supposed insecurity of the Revolutionary establishment, the rate of interest paid by government in the early part of the funding system was, comparatively, high. But as the country became richer, and the confidence of the public in the stability of government was increased, ministers were enabled to take measures for reducing the interest, first in 1716, and again in 1749.

During the reigns of William III. and Anne, the interest stipulated for loans was very various. But in the reign of George II. a different practice was adopted. Instead of varying the interest upon the loan according to the state of the money market at the time, the rate of interest was generally fixed at *three* or *three and a half* per cent.; the necessary variation being made in the principal funded. Thus, suppose government were anxious to borrow, that they preferred borrowing in a 3 per cent. stock, and that they could not negotiate a loan for less than $4\frac{1}{2}$ per cent.; they effected their object by giving the lender, in return for every 100*l.* advanced, 150*l.* 3 per cent. stock; that is, they bound the country to pay him or his assignees 4*l.* 10*s.* a year in all time to come, or, otherwise, to extinguish the debt by a payment of 150*l.* In consequence of the prevalence of this practice, the principal of the debt now existing amounts to nearly *two fifths* more than the sum actually advanced by the lenders.

Some advantages are, however, derivable, or supposed to be derivable, from this system. It renders the management of the debt, and its transfer, more simple and commodious than it would have been, had it consisted of a great number of funds bearing different rates of interest: and it is contended, that the greater field for speculation afforded to the dealers in stocks bearing a low rate of interest, has enabled government to borrow, by funding additional capitals, for a considerably less payment on account of interest than would have been necessary had no such increase of capital been made.

Were this a proper place for entering upon such discussions, it would be easy to show that the advantages now referred to are really of very trifling importance; and that the method of funding by an increase of capital has been a most improvident one, and most injurious to the public interests. But it would be quite foreign from the objects of this work to enter into any examination of such questions: our readers will, however, find them fully investigated in an article in the 93d No. of the *Edinburgh Review*. Here we have merely to consider funded property, or government securities, as transferable or marketable commodities. The following is an account of the progress of the National Debt of Great Britain, from the Revolution to the present time:—

Account of the Principal and Annual Charge of the Public Debt since the Revolution.*

	Principal, Funded and Unfunded.	Interest and Manage- ment.
Debt at the Revolution, in 1689	<i>L.</i> 664,265	<i>L.</i> 39,856
Excess of debt contracted during the reign of William III. above debt paid off	15,730,439	1,271,087
Debt at the accession of Queen Anne, in 1702	16,394,702	1,310,942
Debt contracted during Queen Anne's reign	37,750,661	2,040,416
Debt at the accession of George I., in 1714	54,145,363	3,351,358
Debt paid off during the reign of George I., above debt contracted	2,063,125	1,133,807
Debt at the accession of George II., in 1727	52,092,238	2,217,551
Debt contracted from the accession of George II. till the peace of Paris in 1763, three years after the accession of George III.	86,773,192	2,654,500
Debt in 1763	138,865,450	4,859,051
Paid during peace, from 1763 to 1775	10,281,795	580,480
Debt at the commencement of the American war, in 1775	128,583,635	4,471,571
Debt contracted during the American war	121,267,303	4,980,201
Debt at the conclusion of the American war, in 1784	249,851,628	9,451,772
Paid during peace, from 1784 to 1793	10,501,380	243,277
Debt at the commencement of the French war, in 1793	239,350,148	9,208,495
Debt contracted during the French war	601,500,343	22,829,696
Total funded and unfunded debt on the 1st of February, 1817, when the English and Irish exchequers were consolidated	840,850,491	32,038,191
Debt cancelled from the 1st of February, 1817, to 5th of January, 1836	55,211,675	2,894,674
Debt, and charge thereon, 5th of January, 1836	787,638,816	29,143,517

* This account has been made up partly from the table in Dr. Hamilton's work on the National Debt (3rd ed. p. 100.); partly from the *Parl. Paper*, No. 165. Sess. 1834; and partly from the *Annual Finance Book*, for the year ending 5th January, 1836, pages 14. 99. and 104.

Account of the State of the Public Funded and Unfunded Debt of Great Britain and Ireland, and the Charge thereon, on the 5th of January, 1836; — (*Finance Accounts for 1836, p. 99, &c.*)

DEBT.		CHARGE.					
GREAT BRITAIN.		In Great Britain.		In Ireland.		Total Annual Charge.	
Capital of Unredeemed Debt.		£	s. d.	£	s. d.	£	s. d.
Debt due to the South Sea Company, at 3 per cent.		3,662,784	8 6½	22,890,029	6 7	1,152,192	4 6½
Old South Sea annuities		3,497,870	2 7	1,294,307	18 7	73	19 3
New South Sea annuities		2,460,830	2 10	585,740	0 0		
South Sea annuities, 1751		523,100	0 0				
Debt due to the Bank of England		11,015,100	0 0	1,347,788	2 6		
Bank annuities created in 1726		825,491	19 0				
Consolidated annuities		355,768,258	4 6½	9,000	0 0		
Reduced annuities		125,851,977	8 11				
Total bearing interest at 3 per cent.		504,605,412	6 4½				
Annuites at 3½ per cent, anno 1818		10,851,103	19 7	893,635	6 0		
Reduced 3½ per cent. annuities		63,436,850	2 0	20,356	4 8¼		
New 3½ per cent. annuities		146,557,900	19 8	34,230	8 7	6,823	7 3
New 5 per cent. annuities		438,240	13 4				
Great Britain		725,899,508	0 11½	27,075,087	6 11½	1,159,089	11 0½
IRELAND.							
Irish consolidated annuities, at 3 per cent.		2,570,402	6 3				
Irish reduced annuities, do.		225,182	8 1				
3½ per cent. debentures and stock		14,243,856	16 10	12,430	13 3¾		
Reduced 3½ per cent. annuities		1,116,916	3 9	156,697	18 10¼		
New 3½ per cent. annuities		11,856,570	7 3				
Debt due to the Bank of Ireland, at 4 per cent.		1,615,384	12 4	27,244,215	19 1¼	1,159,089	11 0½
New 5 per cent. annuities		6,661	1 0				
Debt due to the Bank of Ireland, at 5 per cent.		1,015,384	12 4				
Ireland		32,650,358	7 10				
Total United Kingdom		758,549,866	8 9½				
Exchequer bills outstanding, 5th Jan. 1836		29,038,950	0 0				
Total funded and unfunded debt, 5th Jan. 1836		787,638,815	8 9½				
						28,403,305	10 1 ¾
						740,211	1 10
						29,143,516	11 11 ¾

The act 10 Geo. 4. (abolishing the sinking funds) enacts, that the sum thereof annually applicable to the reduction of the national debt shall consist of the actual surplus revenue beyond the expenditure. In 1835, this surplus amounted to 1,620,940*l*. 4*s*. 11½*d*.

The act 10 Geo. 4. (abolishing the sinking funds) enacts, that the sum thenceforth annually applicable to the reduction of the national debt shall consist of the actual surplus revenue beyond the expenditure. In 1835, this surplus amounted to 1,620,940l. 4s. 11½d.

The statement on page 585. shows that a reduction of 53,211,675*l.* was effected in the principal of the national debt, and of 2,894,674*l.* in the annual charge on account thereof, between February, 1817, and January, 1836. The debt, at the last-mentioned period, includes the stock created by the funding of the loan of 15,000,000*l.* in 1835, for behoof of the slave proprietors. The diminution has been brought about partly by the application of surplus revenue to buy up stock, but more by the reduction of the interest on the 4 and 5 per cent. stocks existing in 1817, and by that paid on the unfunded debt. The total annual saving by the reduction of interest between 1822, when the first, and 1834, when the last, reduction was made (that of the 4 per cent. annuities, mentioned in former impressions of this work), has been 2,355,845*l.*; and, considerable as this is, it would have been more than three times as great, but for the pernicious practice, previously pointed out, of funding large nominal capitals.

We subjoin a brief notice of the different funds or stocks constituting the public debt, as it stood on the 5th of January, 1836.

I. FUNDS BEARING INTEREST AT THREE PER CENT.

1. *South Sea Debt and Annuities.* — This portion of the debt, amounting, on the 5th of January, 1836, to 10,144,584*l.*, is all that now remains of the capital of the once famous, or rather infamous, South Sea Company. The Company has, for a considerable time past, ceased to have any thing to do with trade: so that the functions of the directors are wholly restricted to the transfer of the Company's stock, and the payment of the dividends on it; both of which operations are performed at the South Sea House, and not at the Bank. The dividends on the old South Sea annuities are payable on the 5th of April and 10th of October; the dividends on the rest of the Company's stock are payable on the 5th of January and 5th of July.

2. *Debt due to the Bank of England.* — This consists of the sum of 11,015,100*l.* lent by the Bank to the public at 3 per cent.; dividends payable on the 5th of April and 10th of October. This must not be confounded with the Bank capital of 10,914,750*l.*, on which the stockholders divide. The dividend on the latter has been 8 per cent. since 1823. — (See *ante*, p. 81. and p. 84.)

3. *Bank Annuities created in 1726.* — The civil list settled upon George I. was 700,000*l.* a year; but having fallen into arrear, this stock was created for the purpose of cancelling Exchequer bills that had been issued to defray the arrear. "The capital is irredeemable; and being small, in comparison with the other public funds, and a stock in which little is done on speculation, the price is generally at least 1 per cent. lower than the 3 per cent. consols." — (Cohen's edit. of *Fairman on the Funds*, p. 40.)

4. *Three per Cent. Consols, or Consolidated Annuities.* — This stock forms by much the largest portion of the public debt. It had its origin in 1751, when an act was passed, consolidating (hence the name) several separate stocks bearing an interest of 3 per cent. into one general stock. At the period when the consolidation took place, the principal of the funds blended together amounted to 9,137,821*l.*; but, by the funding of additional loans, and parts of loans, in this stock, it amounted, on the 5th of January, 1836, to the immense sum of 356,768,258*l.*!

The consolidated annuities are distinguished from the 3 per cent. reduced annuities, by the circumstance of the interest upon them never having been varied, and by the dividends becoming due at different periods. This stock is, from its magnitude, and the proportionally great number of its holders, the soonest affected by all those circumstances which tend to elevate or depress the price of funded property; and, on this account, it is the stock which speculators and jobbers most commonly select for their operations. Dividends payable on the 5th of January and 5th of July.

5. *Three per Cent. Reduced Annuities.* — This fund was established in 1757. It consisted, as the name implies, of several funds which had previously been borrowed at a higher rate of interest; but, by an act passed in 1749, it was declared that such holders of the funds in question as did not choose to accept in future of a reduced interest of 3 per cent. should be paid off; — an alternative which comparatively few embraced. The debts that were thus reduced and consolidated, amounted, at the establishment of the fund, to 17,571,574*l.* By the addition of new loans, they now amount to 125,851,977*l.* Dividends payable on the 5th of April and 10th of October.

II. FUNDS BEARING MORE THAN THREE PER CENT. INTEREST.

1. *Annuities at 3½ per Cent., 1818.* — This stock was formed in 1818, partly by a subscription of 3 per cent. consolidated and 3 per cent. reduced annuities, and partly by a subscription of Exchequer bills. It was made redeemable at par any time after the 5th of April, 1829, upon 6 months' notice being given. Dividends payable on the 5th of April and 10th of October. The capital of this stock amounts to 10,861,104*l.*

2. *Reduced 3½ per Cent. Annuities.* — This stock was created in 1824, by the transfer

of a stock bearing interest at 4 per cent. (Old 4 per cents.). It is redeemable at pleasure. Dividends payable 5th of April and 10th of October. Amount, on the 5th of January, 1836, 63,436,850*l*.

3. *New 3½ per Cent. Annuities.* — This stock was formed by the act 11 Geo. 3. c. 13., out of the stock known by the name of "New 4 per cents.," amounting on the 5th of January, 1830, to 144,331,212*l*. The holders of this 4 per cent. stock had their option either to subscribe it into the new 3½ per cent. annuities, or into a new 5 per cent. stock, at the rate of 100*l*. 4 per cents. for 70*l*. 5 per cents. Dissentients to be paid off. Only 467,713*l*. new 5 per cent. stock was created under this arrangement. The sum required to pay dissentients was 2,610,000*l*. The new 3½ per cent. stock thus created, amounted on the 5th of January, 1836, to 146,557,901*l*. Dividends payable 5th of January and 5th of July.

4. *New 5 per Cent.* — Amount, 5th of January, 1836, 438,241*l*. — (See previous Article.)

III. ANNUITIES.

1. *Long Annuities.* — These annuities were created at different periods, but they all expire together in 1860. They were chiefly granted by way of premiums or douceurs to the subscribers to loans. — Payable on the 5th of April and 10th of October.

2. *Annuities per 4 Geo. 4. c. 22.* — This annuity is payable to the Bank of England, and is commonly known by the name of the "Dead weight" annuity. (See *antè*, p. 80.) It expires in 1867. It is equivalent to a perpetual annuity of 470,319*l*. 10*s*.

3. *Annuities per 48 Geo. 3., 10 Geo. 4. c. 24., and 3 & 4 Will. 4. c. 14.* — These acts authorised the commissioners for the reduction of the national debt, to grant annuities for terms of years, and life annuities; accepting in payment either money or stock according to rates specified in Tables to be approved by the Lords of the Treasury. No annuities are granted on the life of any *nominee* under 15 years of age, nor in any case not approved by the commissioners. Annuities for terms of years not granted for any period less than *ten* years. These annuities are transferable, but not in parts or shares. Those for terms of years, payable 5th of January and 5th of July; and those for lives, 5th of April and 10th of October.

The terminable and life annuities granted under the above acts, amounted, on the 5th of January, 1836, to 4,188,809*l*., being equal, according to the calculations of Mr. Finlaison, to a corresponding perpetual annuity of 1,970,019*l*. — (*Parl. Paper*, No. 457. Sess. 1836.)

Irish Debt. — It seems unnecessary to enter into any details with respect to the public debt of Ireland. The various descriptions of stock of which it consists, and their amount, are specified above. The dividends on the Irish debt are paid at the Bank of Ireland; and, in order to accommodate the public, stock may be transferred, at the pleasure of the holders, from Ireland to Great Britain, and from the latter to the former.

Exchequer Bills are bills of credit issued by authority of parliament. They are for various sums, and bear interest (generally from 1½*d*. to 2½*d*. per diem, per 100*l*.) according to the usual rate at the time. The advances of the Bank to Government are made upon Exchequer bills; and the daily transactions between the Bank and Government are principally carried on through their intervention. Notice of the time at which outstanding Exchequer bills are to be paid off is given by public advertisement. Bankers prefer vesting in Exchequer bills to any other species of stock, even though the interest be for the most part comparatively low; because the capital may be received at the Treasury at the rate originally paid for it, the holders being exempted from any risk of fluctuation. Exchequer bills were first issued in 1696, and have been annually issued ever since. The amount outstanding, and *unprovided for*, on the 5th of January, 1836, was 29,088,950*l*.

India Stock and India Bonds are always quoted in the lists of the prices of the public funds. The stock on which the East India Company divide is 6,000,000*l*.; the dividend on which has been, since 1793, 10½ per cent.; and is to remain at that rate during the continuance of the charter. India bonds are generally for 100*l*. each, and bear at present 2½ per cent. interest, payable 31st of March and 30th of September. In selling them, the interest due down to the day of sale is, with the premium, added to the amount of the bills; the total being the sum to be paid by the purchaser. The premium, which is, consequently, the only variable part of the price, is influenced by the circumstances which influence the price of stocks generally, — the number of bonds in circulation, &c.

The price of stocks is influenced by a variety of circumstances. Whatever tends to shake or to increase the public confidence in the stability of government, tends, at the same time, to lower or increase the price of stocks. They are also affected by the state of the revenue; and, more than all, by the facility of obtaining supplies of disposable capital, and the interest which may be realised upon loans to responsible persons.

From 1730 till the rebellion of 1745, the 3 per cents. were never under 89, and were once, in June, 1737, as high as 107. During the rebellion they sunk to 76; but in 1749 rose again to 100. In the interval between the peace of Paris, in 1763, and the breaking out of the American war, they averaged from 80 to 90; but towards the close of the war they sunk to 54. In 1792, they were, at one time, as high as 96. In 1797, the prospects of the country, owing to the successes of the French, the mutiny in the fleet, and other adverse circumstances, were by no means favourable; and, in consequence, the price of 3 per cents. sunk, on the 20th of September, on the intelligence transpiring of an attempt to negotiate with the French republic having failed, to 47 $\frac{3}{8}$, being the lowest price to which they have ever fallen.

Prices of 3 per Cent. Consols, in February and August, each Year since 1820. — (*Report of Bank Committee.*)

Years.	Price of Consols.	Years.	Price of Consols.
1820. February - - -	68 $\frac{1}{2}$ per cent.	1826. February - - -	77 $\frac{1}{2}$ per cent.
August - - - - -	67 $\frac{1}{2}$ —	August - - - - -	79 $\frac{1}{2}$ —
1821. February - - -	73 $\frac{1}{2}$ —	1827. February - - -	82 $\frac{1}{2}$ —
August - - - - -	76 $\frac{1}{2}$ —	August - - - - -	86 $\frac{1}{2}$ —
1822. February - - -	78 $\frac{1}{2}$ —	1828. February - - -	83 $\frac{1}{2}$ —
August - - - - -	80 $\frac{1}{2}$ —	August - - - - -	87 $\frac{1}{2}$ —
1823. February - - -	73 —	1829. February - - -	86 $\frac{1}{2}$ —
August - - - - -	82 $\frac{1}{2}$ —	August - - - - -	88 $\frac{1}{2}$ —
1824. February - - -	92 $\frac{1}{2}$ —	1830. February - - -	91 $\frac{1}{2}$ —
August - - - - -	93 $\frac{1}{2}$ —	August - - - - -	90 $\frac{1}{2}$ —
1825. February - - -	93 $\frac{1}{2}$ —	1831. February - - -	77 $\frac{1}{2}$ —
August - - - - -	87 $\frac{1}{2}$ —	August - - - - -	81 $\frac{1}{2}$ —

The following is a statement of the prices of the different descriptions of British funds during the 6 days commencing with Saturday, the 14th of December, 1833.

Description of Stock.	Saturday.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.
Bank stock, dividend 8 per cent.	210 11	210 11	210 $\frac{1}{2}$ 11 $\frac{1}{2}$	210 $\frac{1}{2}$ 11 $\frac{1}{2}$	211 $\frac{1}{2}$ 11	211 $\frac{1}{2}$ 11
3 per cent. reduced - - -	87 $\frac{1}{2}$ $\frac{5}{8}$	87 $\frac{1}{2}$ $\frac{5}{8}$	87 $\frac{1}{2}$ $\frac{5}{8}$	87 $\frac{1}{2}$ $\frac{5}{8}$	87 $\frac{1}{2}$ $\frac{5}{8}$	87 $\frac{1}{2}$ 8
3 per cent. consols for account	88 $\frac{1}{2}$ $\frac{5}{8}$	88 $\frac{1}{2}$ $\frac{5}{8}$	88 $\frac{1}{2}$ $\frac{5}{8}$	88 $\frac{1}{2}$ $\frac{5}{8}$	88 $\frac{1}{2}$ $\frac{5}{8}$	88 $\frac{1}{2}$ 89 $\frac{1}{2}$
3 $\frac{1}{2}$ per cent. annuities, 1818 -	- - -	- - -	- - -	- - -	- - -	- - -
3 $\frac{1}{2}$ per cent. reduced - - -	96 $\frac{1}{2}$ $\frac{1}{2}$	96 $\frac{1}{2}$ $\frac{1}{2}$	96 $\frac{1}{2}$ $\frac{1}{2}$	96 $\frac{1}{2}$ $\frac{1}{2}$	96 $\frac{1}{2}$ $\frac{1}{2}$	96 $\frac{1}{2}$ 7
New 3 $\frac{1}{2}$ per cent. annuities - -	- - -	- - -	- - -	- - -	- - -	- - -
New 4 per cent. annuities, 1826	103 $\frac{1}{2}$ $\frac{5}{8}$	103 $\frac{1}{2}$ $\frac{5}{8}$	103 $\frac{1}{2}$ $\frac{5}{8}$	103 $\frac{1}{2}$ $\frac{1}{2}$	103 $\frac{1}{2}$ $\frac{5}{8}$	103 $\frac{1}{2}$ $\frac{1}{2}$
New 5 per cent. - - - - -	- - -	- - -	- - -	- - -	- - -	- - -
Long annuities, expire 5 Jan. 1860	16 $\frac{1}{2}$ 15-16	- - -	16 $\frac{1}{2}$ $\frac{1}{2}$	16 $\frac{1}{2}$ 15-16	16 $\frac{1}{2}$ 15-16	16 15-16 17
New annuities, Jan. and July -	- - -	- - -	- - -	- - -	- - -	- - -
South Sea stock, dividend 3 $\frac{1}{2}$ per cent.	- - -	- - -	- - -	- - -	- - -	- - -
Do. old annuity, dividend 3 per cent.	- - -	- - -	- - -	- - -	- - -	- - -
Do. new annuity, dividend 3 per cent.	- - -	- - -	- - -	- - -	- - -	- - -
3 per cent. annuities, 1751 - - -	- - -	- - -	- - -	- - -	- - -	- - -
India bonds, 2 $\frac{1}{2}$ per cent. - - -	22s. 24s. pm	22s. 24s. pm	22s. 21s. pm	20s. 22s. pm	20s. 21s. pm	21s. — s. pm
Exchequer bills, 1 $\frac{1}{4}$ d. 100l. - -	43s. 44s. pm	43s. 44s. pm	42s. — pm	41s. 42s. pm	41s. 42s. pm	41s. 42s. pm
Bank stock for account - - -	210 11	210 11	211	- - -	- - -	- - -
India stock, dividend 10 $\frac{1}{2}$ per cent. -	- - -	- - -	- - -	- - -	- - -	- - -

Agreements for the sale of stock are generally made at the Stock Exchange, which is frequented by a set of middlemen called *jobbers*, whose business is to accommodate the buyers and sellers of stock with the exact sums they want. A jobber is generally possessed of considerable property in the funds; and he declares a price at which he will either sell or buy. Thus, he declares he is ready to buy 3 per cent. consols at 85 $\frac{1}{2}$, or to sell at 85 $\frac{3}{8}$; so that, in this way, a person willing to buy or sell any sum, however small, has never any difficulty in finding an individual with whom to deal. The jobber's profit is generally $\frac{1}{8}$ per cent., for which he transacts both a sale and a purchase. He frequently confines himself entirely to this sort of business, and engages in no other description of stock speculation.

We borrow the following details from Dr. Hamilton's valuable work on the National Debt: —

"A bargain for the sale of stock, being agreed on, is carried into execution at the Transfer Office, at the Bank, or the South Sea House. For this purpose the seller makes out a note in writing, which contains the name and designation of the seller and purchaser, and the sum and description of the stock to be transferred. He delivers this to the proper clerk*; and then fills up a receipt, a printed form of which, with blanks, is obtained at the office. The clerk in the mean time examines the seller's accounts, and if he find him possessed of the stock proposed to be sold, he makes out the transfer. This is signed in the books by the seller, who delivers the receipt to the clerk; and upon the purchaser's signing his acceptance in the book, the clerk signs the receipt as witness. It is then delivered to the purchaser upon payment of the money, and thus the business is completed.

"This business is generally transacted by brokers, who derive their authority from their employers by powers of attorney. Forms of these are obtained at the respective offices. Some authorise the broker to

* The letters of the alphabet are placed round the room, and the seller must apply to the clerk who has his station under the initial of his name. In all the offices, there are supervising clerks who join in witnessing the transfer.

sell, others to accept a purchase, and others to receive the dividends. Some comprehend all these objects, and the two last are generally united. Powers of attorney authorising to sell must be deposited in the proper office for examination one day before selling: a stockholder acting personally, after granting a letter of attorney, revokes it by implication.

"The person in whose name the stock is invested when the books are shut, previous to the payment of the dividends, receives the dividend for the half year preceding; and, therefore, a purchaser during the currency of the half year has the benefit of the interest on stock he buys, from the last term of payment to the day of transfer. The price of stock, therefore, rises gradually, *ceteris paribus*, from term to term; and when the dividend is paid, it undergoes a fall equal thereto. Thus, the 3 per cent. consols should be higher than the 3 per cent. reduced by $\frac{1}{2}$ per cent. from the 5th of April to the 5th of July, and from the 10th of October to the 5th of January; and should be as much lower from the 5th of January to the 5th of March, and from the 5th of July to the 10th of October; and this is nearly the case. Accidental circumstances may occasion a slight deviation.

"The dividends on the different stocks being payable at different terms, it is in the power of the stockholders to invest their property in such a manner as to draw their income quarterly.

"The business of speculating in the stocks is founded on the variation of the price of stock, which it probably tends in some measure to support. It consists in buying or selling stock according to the views entertained, by those who engage in this business, of the probability of the value rising or falling.

"This business is partly conducted by persons who have property in the funds. But a practice also prevails among those who have no such property, of contracting for the sale of stock on a future day at a price agreed on. For example, A. may agree to sell B. 10,000*l.* of 3 per cent. stock, to be transferred in 20 days, for 6,000*l.* A. has, in fact, no such stock; but if the price on the day appointed for the transfer be only 58, he may purchase as much as will enable him to fulfil his bargain for 5,800*l.*, and thus gain 200*l.* by the transaction: on the other hand, if the price of that stock should rise to 62, he will lose 200*l.* The business is generally settled without any actual purchase of stock, or transfer; A. paying to B. or receiving from him the difference between the price of stock on the day of settlement, and the price agreed on.

"This practice, which amounts to nothing else than a wager concerning the price of stock, is not sanctioned by law; yet it is carried on to a great extent: and as neither party can be compelled by law to implement these bargains, their sense of honour, and the disgrace attending a breach of contract, are the principles by which the business is supported. In the language of the Stock Exchange, the buyer is called a *Bull*, and the seller a *Bear*, and the person who refuses to pay his loss is called a *Lame Duck*; and the names of these defaulters are exhibited in the Stock Exchange, where they dare not appear afterwards.

"These bargains are usually made for certain days fixed by a committee of the Stock Exchange, called *settling days*, of which there are about 8 in the year; viz. one in each of the months of January, February, April, May, July, August, October, and November; and they are always on Tuesday, Wednesday, Thursday, or Friday, being the days on which the commissioners for the reduction of the national debt make purchases. The settling days in January and July are always the first days of the opening of the Bank books for public transfer; and these days are notified at the Bank when the consols are shut to prepare for the dividend. The price at which stock is sold to be transferred on the next settling day, is called the price *on account*. Sometimes, instead of closing the account on the settling day, the stock is carried on to a future day, on such terms as the parties agree on. This is called a *continuation*.

"All the business, however, which is done in the stocks for *time*, is not of a gambling nature. In a place of so extensive commerce as London, opulent merchants, who possess property in the funds, and are unwilling to part with it, have frequently occasion to raise money for a short time. Their resource in this case is to sell for money, and buy for account; and although the money raised in this manner costs more than the legal interest, it affords an important accommodation, and it may be rendered strictly legal and recoverable."—(Third ed. pp. 314–317.)

It would be foreign to the object of this work to enter upon any examination of the comparative advantages and disadvantages of the funding system. Perhaps, on the whole, the latter preponderate; though it is not to be denied that the former are very considerable. The purchase of funded property affords a ready method of investment; and as neither the Bank of England, nor any of the London private banks, allows interest upon deposits, it is plain that, were it not for the facilities given by the funds, individuals unable to employ their savings in some branch of business, would derive no advantage from them, unless they resorted to the hazardous expedient of lending upon private credit. In Scotland, where the public and private banks are universally in the habit of allowing interest upon deposits, the advantages of funded investments are not quite so obvious, though probably as great; for it may be doubted whether the banks could afford interest, or whether, indeed, they could be conducted at all, without the aid of the funds.

The subjoined account of the number of dividend warrants issued in the half year ending with the 5th of January, 1833, is a very important document. The large number (87,176) of holders of sums not producing above 5*l.* of half-yearly dividend, is principally to be ascribed to the circumstances already mentioned as peculiar to the banking system of the metropolis; and there can be little doubt that their number would be materially diminished, were the Scotch system adopted in its stead. It is evident from this account, that the number of persons having a direct interest in the funds is much greater than it represents. The dividends upon the funded property belonging to the Equitable and other insurance companies, the different banking companies, &c. are paid upon single warrants, as if they were due to so many private individuals; whereas they are, really, paid to these individuals only because they act as factors or trustees for a vast number more. It is consequently quite absurd to pretend, as is sometimes done, that any interference with funded property would affect only 280,000 individuals out of a population of 25,000,000. Any attack upon the dividends would really be destructive, not merely of the interests of those to whom dividend warrants are issued, but of *all* who depend upon them: it would destroy our whole system of insurance and banking, and overspread the country with bankruptcy and ruin. Not only, therefore, is every proposal for an invasion of the property of the fundholders bottomed on injustice and robbery, but it would, were it acted upon, be little less ruinous to the community than to the peculiar class intended to be plundered.

An Account of the Total Number of Persons to whom a Half Year's Dividend was due at the last Half-yearly Payment thereof, on each Description of Public Stock, and on each Description of Terminable Annuities; distinguishing the Number respectively of those whose Dividends for the Half Year did not exceed 5*l.*, 10*l.*, 50*l.*, 100*l.*, 200*l.*, 300*l.*, 500*l.*, 1,000*l.*, 2,000*l.*, 3,000*l.*, 4,000*l.*, 5,000*l.*, and the Number of those whose Dividends exceed 5,000*l.*; distinguishing also, in those above 1,000*l.*, the Dividends due to any Public Company, or to more than a single Name.—(*Parl. Paper*, No. 202. Sess. 1833.)

	Not exceeding															Total.
	5 <i>l.</i>	10 <i>l.</i>	50 <i>l.</i>	100 <i>l.</i>	200 <i>l.</i>	300 <i>l.</i>	500 <i>l.</i>	1,000 <i>l.</i>	2,000 <i>l.</i>	Co. & Joint Accts., 2,000 <i>l.</i>	3,000 <i>l.</i>	Co. & Joint Accts., 3,000 <i>l.</i>	4,000 <i>l.</i>	Co. & Joint Accts., 4,000 <i>l.</i>	5,000 <i>l.</i> and upwards.	
Number to whom dividends were payable																
On 5 <i>l.</i> per cent. reduced annuities	10,347	4,745	11,681	3,473	2,175	742	453	231	53	24	9	5	5	3	12	33,958
On 5 <i>l.</i> 10 <i>l.</i> per cent. reduced annuities	7,019	4,362	10,173	2,909	1,561	411	251	112	15	21	5	4	nil	1	5	26,849
On 5 <i>l.</i> 10 <i>l.</i> per cent. annuities, 1818	* 198	162	399	211	127	57	38	30	3	5	nil	nil	nil	1	3	1,232
On 4 <i>l.</i> per cent. annuities, 1826	1,601	993	2,044	512	312	92	59	15	4	1	2	1	nil	nil	nil	5,636
On long annuities	9,078	4,212	8,361	1,516	725	187	99	34	4	1	1	1	1	1	nil	24,221
On annuities for terms of years	1,519	787	1,632	351	178	56	32	20	4	nil	2	nil	nil	nil	2	4,583
On 5 <i>l.</i> per cent. consolidated annuities	28,722	15,749	32,601	9,612	6,286	2,141	1,424	709	153	18	16	20	7	13	21	95,555
On 5 <i>l.</i> per cent. annuities, 1726	120	74	180	40	27	4	2	nil	nil	nil	nil	nil	nil	nil	nil	447
On new 5 <i>l.</i> 10 <i>l.</i> per cent. annuities	† 26,881	14,698	29,370	6,648	3,129	765	431	204	28	20	4	1	2	4	9	82,194
On new 5 <i>l.</i> per cent. annuities	35	31	107	36	20	3	4	nil	1	nil	nil	nil	nil	nil	1	237
On annuities for terms of years	1,656	833	1,757	333	161	37	34	12	1	nil	1	3	nil	1	8	4,839
Totals	87,176	44,648	98,505	25,641	14,701	4,495	2,827	1,367	266	151	40	35	15	24	60	279,751

* Dividends payable 10th of October.

† Dividends payable on 5th of January.

The following Table has been calculated, in order to show in which of the public funds money may be invested, so as to yield the greatest interest. It gives the prices, differing by 1 per cent. from 50 to 93 for 3 per cents. &c., at which they all must be, to yield the same interest; so that, supposing the 3 per cents. to be at 80, a sum invested in them, or in the $3\frac{1}{2}$ per cents., will yield the same interest, provided the latter be at $93\frac{1}{3}$: if the $3\frac{1}{2}$ per cents. be below this sum, it will of course be more advantageous, in so far at least as interest is concerned, to invest in them than in the 3 per cents.; while, if they be above $93\frac{1}{3}$, it will be less advantageous.

To get the true value of the different funds at any particular period, in order to compare them accurately together, it is necessary to deduct from each the amount of interest accruing upon it from the payment of the last dividend. — (For further details, see *antè*, p. 82. and p. 188.)

Table showing the Prices the different Funds must be at to produce an equal Interest; and also the annual Interest produced by 100*l.* Sterling invested at any of those Prices.

3 per Cent. Price.	3½ per Cent. Price.	4 per Cent. Price.	5 per Cent. Price.	Interest.	3 per Cent. Price.	3½ per Cent. Price.	4 per Cent. Price.	5 per Cent. Price.	Interest.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
50	58 6 8	66 13 4	83 6 8	6 0 0	72	84 0 0	96 0 0	120 0 0	4 3 3
51	59 10 0	68 0 0	85 0 0	5 17 7	73	85 3 4	97 6 8	121 13 4	4 2 2
52	60 13 4	69 6 8	86 13 4	5 15 4	74	86 6 8	98 13 4	123 6 8	4 1 0
53	61 16 8	70 13 4	88 6 8	5 13 2	75	87 10 0	100 0 0	125 0 0	4 0 0
54	63 0 0	72 0 0	90 0 0	5 11 1	76	88 13 4	101 6 8	126 13 4	3 18 11
55	64 3 4	73 6 8	91 13 4	5 9 0	77	89 16 8	102 13 4	128 6 8	3 17 11
56	65 6 8	74 13 4	93 6 8	5 7 1	78	91 0 0	104 0 0	130 0 0	3 16 11
57	66 10 0	76 0 0	95 0 0	5 5 3	79	92 3 4	105 6 8	131 13 4	3 15 11
58	67 13 4	77 6 8	96 13 4	5 3 5	80	93 6 8	106 13 4	133 6 8	3 15 0
59	68 16 8	78 13 4	98 6 8	5 1 8	81	94 10 0	108 0 0	135 0 0	3 14 0
60	70 0 0	80 0 0	100 0 0	5 0 0	82	95 13 4	109 6 8	136 13 4	3 13 2
61	71 3 4	81 6 8	101 13 4	4 18 4	83	96 16 8	110 13 4	138 6 8	3 12 3
62	72 6 8	82 13 4	103 6 8	4 16 9	84	98 0 0	112 0 0	140 0 0	3 11 5
63	73 10 0	84 0 0	105 0 0	4 15 2	85	99 3 4	113 6 8	141 13 4	3 10 7
64	74 13 4	85 6 8	106 13 4	4 13 8	86	100 6 8	114 13 4	143 6 8	3 9 9
65	75 16 8	86 13 4	108 6 8	4 12 3	87	101 10 0	116 0 0	145 0 0	3 8 11
66	77 0 0	88 0 0	110 0 0	4 10 10	88	102 13 4	117 6 8	146 13 4	3 8 2
67	78 3 4	89 6 8	111 13 4	4 9 6	89	103 16 8	118 13 4	148 6 8	3 7 4
68	79 6 8	90 13 4	113 6 8	4 8 2	90	105 0 0	120 0 0	150 0 0	3 6 8
69	80 10 0	92 0 0	115 0 0	4 6 11	91	106 3 4	121 6 8	151 13 4	3 5 11
70	81 13 4	93 6 8	116 13 4	4 5 8	92	107 6 8	122 13 4	153 6 8	3 5 2
71	82 16 8	94 13 4	118 6 8	4 4 6	93	108 10 0	124 0 0	155 0 0	3 4 6

FURS, in commerce, the skins of different animals, covered, for the most part, with thick fine hair, the inner side being converted by a peculiar process into a sort of leather. Furs, previously to their undergoing this process, are denominated *peltry*.

Beaver fur, from its extensive use in the hat manufacture, is a very important commercial article. That made use of in this country is almost entirely brought from North America. It is gradually becoming scarcer and dearer, being now obtainable only in

considerable quantities from the most northerly and inaccessible districts. The fur of the middle-aged or young animal, called cub beaver, is most esteemed. It is the finest, most glossy, and takes the best dye. Fitch, or the fur of the fitchet or polecat, is principally imported from Germany: it is soft and warm, but the unpleasant smell which adheres to it depresses its value. Marten and mink (a diminutive species of otter) are principally imported from the United States and Canada. The fur of the musquash or muskrat (a diminutive species of beaver) is imported in vast quantities from our possessions in North America; which also supply us with considerable quantities of otter skins. Nutria skins are principally brought from Buenos Ayres. The more valuable furs, as ermine, sable, &c., come principally from Russia.

FUR TRADE. We are indebted for the following details with respect to the fur trade to one of the most extensive and intelligent fur merchants of London.

"Though practically engaged in the fur trade, I fear I shall be able to say little with regard to it not already known to you; but were I to write on the subject, I should divide the trade into 2, or rather 3 classes.

"1. The 1st class would comprise articles of necessity; among which I should principally number an immense variety of lamb skins, varying so widely from each other in size, quality, colour, and value, that, to most persons, they would appear as the produce of so many different species of animals. These lamb skins are produced in all parts of the globe, and are every where consumed; but they form, in particular, an essential part of the dress of thousands among the lower classes in Russia, Poland, East Prussia, Hungary, Bohemia, and Saxony. In Russia and other cold climates, the skins of various other animals may be considered as articles of actual necessity.

"2. The 2d class would in a measure form part of the first, as it also comprises furs which through habit and fashion have now become articles of necessity. I should here enumerate all those different skins commonly called *hatting furs*. Few who are not acquainted with this branch of the fur trade can form an idea of its extent. It spreads, of course, over all parts of the globe where hats are worn, and requires very superior judgment and considerable capital to conduct it successfully. The furs now used for hat making are beaver, musquash, otter, nutria, hare, and rabbit; but each of these may be subdivided into 20 different sorts or classes.

"Nutria, or nutria, is comparatively a new article. It began first to be imported in large quantities about 1810, from the Spanish possessions in South America. — (See *NUTRIA*.) The skin is used for different purposes, being either dressed as a peltry, or cut (shorn) as a hatting fur; and if well manufactured and prepared, it bears some resemblance to beaver fur, and is used for similar purposes.

"3. Under the 3d and last class I should bring all those furs, which, though continually sold, and used in immense quantities, must still be considered mere articles of fashion, as their value varies according to the whims and fancies of different nations. There are, however, exceptions among these; and many furs may be considered as standard articles, since they are always used, though their price is much influenced by changes of fashion.

"This class comprises an endless variety of furs, as under it may be brought the skins of most animals in existence; almost all of them appearing occasionally in the trade.

"Furs being entirely the produce of nature, which can neither be cultivated nor increased, their value is not influenced by fashion alone, but depends materially on the larger or smaller supplies received. The weather has great influence on the quality and quantity of furs imported from all quarters of the globe; and this circumstance renders the fur trade more difficult, perhaps, and precarious than any other. The quality, and consequently the price, of many furs will differ every year. It would be completely impossible to state the value of the different articles of furs, the trade being the most fluctuating imaginable. I have often seen the same article rise and fall 100, 200, and 300 per cent. in the course of a twelvemonth; nay, in several instances, in the space of 1 month only.

"Among the furs which always rank very high (though, like all the rest, they change in value), may be specified the Siberian sable, and the black and silver fox. These articles are at all times comparatively very scarce, and command high prices.

"The chief supplies of peltries are received from Russia (particularly the Asiatic part of that empire), and from North America. But many other countries produce very beautiful and useful furs; and though we are most indebted to Asia and America, Europe furnishes a very considerable quantity. Africa and Australia are of little importance to the fur trade, as, from their situation, they furnish but few articles, and consume still less. From the former we draw leopard and tiger skins (the most beautiful of the species), while the *only* production of the latter is the kangaroo; this, however, is never used as a fur being chiefly consumed by leather dressers and tanners for the sake of its pelt.

"Besides numerous private traders, there are several fur companies of very old standing, who in various countries do a great amount of business. Among these, the Hudson's Bay Company (in London) deserves to be mentioned first, not only from the extent of their business, but because it is one of the oldest chartered companies in England.

"The American Fur Company (in New York) stands next. They chiefly trade to London, whither they send the produce of the United States and other parts of North America.

"The 3d company is the Russian American (in Moscow). They trade to the Russian possessions on the western coast of North America, whence they draw their supplies, which are chiefly consumed in Russia.

"The 4th and last company of any consequence is the Danish Greenland Company (in Copenhagen). They do but a very limited business; exposing their goods for sale once a year in Copenhagen.

"The principal consumption of the furs which I should bring under the head of the 3d class, is in China, Turkey, and Russia, and among the more civilised countries of Europe, particularly in England. Germany consumes a considerable quantity. The consumption of America is comparatively little. In Africa, none but the Egyptians wear fur. In Australia, none is consumed.

"Hatting furs are used throughout Europe (with the exception of Turkey and Greece), and in America; but by far the principal trade in these articles is carried on in London and New York.

"Most of the companies sell their goods by public sale, and the principal fur fairs are held at Kiachta (on the borders of China); Nishnei Novogorod, between Moscow and Casan, in Russia; and twice a year at Leipsic. — (See *FURS*.)

"It is a remarkable feature of the fur trade, that almost every country or town which produces and exports furs, imports and consumes the fur of some other place, frequently the most distant. It is but seldom that an article is consumed in the country where it is produced, though that country may consume furs to a very great extent."

The following details with respect to the North American fur trade may not be uninteresting: —

This trade was first practised by the early French settlers at Quebec and Montreal; and consisted then, as now, in bartering fire-arms, ammunition, cloth, spirits, and other articles

The *North American Fur Company*, the leading directors of which reside in the city of New York, have long enjoyed the principal part of the Indian trade of the great lakes and the Upper Mississippi. But, with the exception of the musk rat, most of the fur-clad animals are exterminated in the vicinity of the lakes. The skins of raccoons are of little value; and the beaver is now scarce on this side the Rocky Mountains. The further north the furs are taken, the better is their quality.

[illegible]

2 Q

Account of the principal Furs imported in 1831, the Countries whence they were brought, and the Quantity furnished by each Country.

Countries.	Bear.	Beaver.	Fitch.	Marten.	Minx.	Musquash.	Nutria.	Otter.
Prussia - -	- -	- -	2,168					
Germany - -	- -	115	186,499	21,139	688	7,028		
Netherlands - -	- -	53	24,418	817	- -	- -		
France - -	- -	- -	30,620	27,676	- -	762	2,000	44
British N. Ame- rican colonies	3,994	93,199	-	112,038	30,742	737,746	-	21,636
United States -	13,480	7,459	-	50,083	70,120	27,000	52,130	1,401
Buenos Ayres -	- -	- -	- -	- -	- -	- -	429,966	
All other places	128	118	- -	2,354	2,011	157	9,971	117
Total -	17,602	100,944	243,705	214,107	103,561	772,693	494,067	23,198

Of these imports, the beaver, fitch, and marten were mostly retained for home consumption. A large number of bear and otter skins were re-exported to Germany; and no fewer than 592,117 musquash skins were exported, in 1831, to the United States. — (*Parl. Paper*, No. 550. Sess. 1833.)

The imports of ermine are inconsiderable, having only amounted, at an average of 1831 and 1832, to 2,197 skins a year.

The duty on furs produced, in 1832, 34,079*l.*; and that on skins, not being furs, 18,093*l.* 13*s.* 6*d.*

China is one of the best markets for furs. The Americans began, with their characteristic activity, to send furs to Canton very soon after their flag had appeared in the Eastern seas in 1784; and they still prosecute the trade to a considerable extent, though it has rapidly declined within the last 3 or 4 years. The Americans procure the furs intended for the China markets, partly from the American Fur Company already alluded to, and partly from Canada; but they have also been in the habit of sending out ships to the north-west coast of America, which, having purchased large quantities of skins from the natives, carry them direct to Canton. Recently, however, this trade has been materially diminished, in consequence, it is said, of the regulations of the Russian government, who do not permit the American traders to cruise so far north as they did formerly.

FUSTIAN (Ger. *Barchent*; Du. *Fustein*; Fr. *Futaine*; It. *Fustagno*, *Frustagno*; Sp. *Fustan*; Rus. *Bumasea*; Pol. *Barchan*), a kind of cotton stuff, wealed or ribbed on one side.

FUSTIC (Ger. *Gelbholz*, *Fustick*; Du. *Geelhout*; Fr. *Bois jaune de Brésil*; It. *Legno giallo de Brasilio*; Sp. *Palo del Brasilamarillo*), the wood of a species of mulberry (*Morus tinctoria*), growing in most parts of South America, in the United States, and the West India islands. It is a large and handsome tree; and the timber, though, like most other dye woods, brittle, or at least easily splintered, is hard and strong. It is very extensively used as an ingredient in the dyeing of yellow, and is largely imported for that purpose. Of 6,335 tons of fustic imported into Great Britain in 1831, 1,683 tons were brought from the British West Indies, 1,354 ditto from Cuba and the foreign West Indies, 1,013 ditto from the United States, 990 ditto from Mexico, 510 ditto from Colombia, 705 ditto from Brazil. Fustic from Cuba fetches full 35 per cent. more in the London market than that of Jamaica or Colombia. At present, the price of the former varies from 10*l.* to 12*l.* a ton, while the latter varies from 8*l.* to 9*l.* a ton. The consumption amounts to about 6,000 tons a year.

Zante, or *young fustic*, is really a species of sumach (*Rhus cotinus* Lin.), and is quite distinct from the *morus tinctoria*, or *old fustic*; the latter being a large American tree, while the former is a small European shrub. It grows in Italy and the south of France, but is principally exported from Patras in the Morea. It imparts a beautiful bright yellow dye to cottons, &c., which, when proper mordants are used, is very permanent. It is conveniently stowed amongst a cargo of dry goods, as it may be cut into pieces of any length without injury. Only a small quantity of this species of sumach is imported. Its price fluctuates considerably. In August, 1833, it was worth, in the London market, from 9*l.* to 11*l.* a ton.

G.

GALANGAL (Ger. *Galgant*; Du. and Fr. *Galanga*; Rus. *Kalgan*; Lat. *Galanga*; Arab. *Kustulk*; Chin. *Lawndon*), the root of the *galanga*, brought from China and the East Indies in pieces about an inch long, and hardly $\frac{1}{2}$ an inch thick. A larger root of the same kind (*Greater Galangal*), an inch or more in thickness, is to be rejected. It has an aromatic smell, not very grateful; and an unpleasant, bitterish, extremely hot, biting taste. It should be chosen full and plump, of a bright colour, very firm and sound; 12 cwt. are allowed to a ton. — (*Lewis's Mat. Med.*; *Milburn's Orient. Com.*)

GALBANUM (Fr. *Galbanum*; Ger. *Mutterharz*; It. *Galbano*; Lat. *Galbanum*; Arab. *Barzud*), a species of gum resin obtained from a perennial plant (*Galbanum officinale*) growing in Africa, near the Cape of Good Hope, and in Syria and Persia. It is brought to this country from the Levant in cases or chests containing from 100 to 300 lbs. each. The best is in ductile masses, composed of distinct whitish tears agglutinated together by a pale brown or yellowish substance. It is generally much mixed

with stalks, seeds, and other impurities. The separate tears are considered as the best. When the colour is dark brown or blackish, it is to be rejected. It has a strong peculiar odour, and a bitterish, warm, acrid taste. — (*Thomson's Dispensatory*.)

GALLON, a measure of capacity, both for dry and liquid articles, containing 4 quarts. By 5 Geo. 4. c. 74., "the Imperial gallon shall be the standard measure of capacity, and shall contain 10 lbs. avoirdupois weight of distilled water, weighed in air at the temperature of 62° of Fahrenheit's thermometer, the barometer being at 30 inches, or 277·274 cubic inches; and all other measures of capacity to be used, as well for wine, beer, ale, spirits, and all sorts of liquids, as for dry goods, not measured by heaped measure, shall be derived, computed, and ascertained from such gallon; and all measures shall be taken in parts, or multiples, or certain proportions, of the said Imperial standard gallon." The old English gallon, wine measure, contained 231 cubic inches; and the old English gallon, ale measure, contained 282 cubic inches. Hence the Imperial gallon is about $\frac{1}{5}$ larger than the old wine gallon, and about $\frac{1}{60}$ less than the old ale gallon. By the 6 Geo. 4. c. 58. § 6. it is enacted, that from and after the 5th of January, 1826, whenever any gallon measure is mentioned in any act of parliament relative to the excise, it shall be taken and deemed to be a gallon Imperial standard measure. — (See WEIGHTS AND MEASURES.)

GALLS, or **GALL-NUTS** (Fr. *Galles*, *Noix de galle*; Ger. *Gallapfel*, *Gallus*; It. *Galle*, *Galluze*; Lat. *Gale*; Arab. *Afis*; Hind. *Majouphal*; Pers. *Mazu*), are excrescences produced by the attacks of a small insect, which deposits its eggs in the tender shoots of a species of oak (*Quercus infectoria* Lin.), abundant in Asia Minor, Syria, Persia, &c. Galls are inodorous, and have a nauseously bitter and astringent taste. They are nearly spherical, and vary in magnitude from the size of a pea to that of a hazel nut. When good, they are of a black or deep olive colour; their surface is tubercular, and almost prickly; they are heavy, brittle, and break with a flinty fracture. They are known in commerce by the names of *white*, *green*, and *blue*. The white galls are those which have not been gathered till after the insect has eaten its way out of the nidus and made its escape. They are not so heavy as the others, are of a lighter colour, and do not fetch so high a price. The green and blue galls are gathered before the insect has escaped; they are heavier and darker than the former, and are said to afford about one third more of colouring matter.

Galls are of great importance in the arts, being very extensively used in dyeing, and in the manufacture of ink, of which they form one of the principal ingredients. They are the most powerful of all the vegetable astringents; and are frequently used with great effect in medicine.

The ancients reckoned the gall-nuts of Syria superior to every other, and they still retain their pre-eminence. They are principally exported from Aleppo, Tripoli, Smyrna, and Said; those brought from the first come chiefly from Mosul, on the western bank of the Tigris, about ten days' journey from Aleppo. The real Mosul galls are unquestionably the best of any; but all that are gathered in the surrounding country are sold under this name. Those from Caramania are of a very inferior quality. The galls met with in India are carried thither from Persia by Arabian merchants.

It is not unusual to dye the whitish gall-nuts blue, in order to increase their value. The fraud is, however, detected by the deeper blue tinge that is thus imparted to them; and by their being perforated, and lighter than the genuine blue galls.

The price of galls in bond varies in the London market from 65s. to 85s. a cwt. The duty is 5s. a cwt. — (*Rees's Cyclopædia*; *Bancroft on Colours*; *Ainslie's Mat. Indica*, &c.)

GAMBOGE (Fr. *Gomme gutte*; Ger. *Gummigutt*; It. *Gomma gutta*; Lat. *Gummi gutta*, *Cambogia*; Arab. *Ossararewund*; Siamese and Cambodian, *Rong*), a concrete vegetable juice, or gum resin, the produce of the *Garcinia Cambogia*, a forest tree of the genus which affords the mangosteen, the most exquisite fruit of the East. The districts which yield gamboge lie on the east side of the Gulf of Siam, between the latitudes of 10° and 12° north, comprising a portion of Siam and the kingdom of Cambodia, whence its English name. It is obtained by making incisions in the bark of the tree, from which it exudes, and is collected in vessels placed to receive it. In these it assumes a firm consistence; and being formed into orbicular masses, or more frequently cylindrical rolls, it is at once fit for the market. It is of a bright yellow colour, opaque, brittle, breaks vitreous, has no smell, and very little taste. Specific gravity 1·22. When taken internally, it operates as a most violent cathartic. It forms a beautiful yellow pigment; for which purpose it is principally used. The Dutch began to import it about the middle of the seventeenth century. The greater part of the gamboge of commerce first finds its way to Bangkok, the Siamese capital, or to Saigon, the capital of lower Cochin China; from these it is carried by junks to Singapore, whence it is shipped for Europe. Its price at Singapore varies, according to quality, from 30 to 80 dollars per picul. Dark coloured pieces should be rejected. — (*Crawford's Embassy to Siam*, p. 425; *Thomson's Chemistry*.)

GARNET, **GARNETS** (Fr. *Grenats*; Ger. *Granaten*, *Granatstein*; It. *Granati*; Lat. *Granati*; Rus. *Granatnoi kamen*; Sp. *Granadas*). There are two species of garnet, the precious and the common. The colour of the first is red; and hence the name of the mineral, from its supposed resemblance to the flower of the pomegranate: passes from Columbine red, to cherry and brown red; commonly crystallised. External

lustre glistening, internal shining, vitreous; transparent, sometimes only translucent; specific gravity 4.08 to 4.35. The colour of the common garnet is of various shades of brown and green. Different colours often appear in the same mass: translucent; black varieties nearly opaque: specific gravity from 3.66 to 3.75. — (*Thomson's Chemistry*.) The finest varieties come from India, and some good specimens have been received from Greenland. When large and free from flaws, garnets are worth from 2*l.* to 5*l.* or 6*l.*, and even more; but stones of this value are of rare occurrence, and always in demand. — (*Mawe on Diamonds*, &c. 2d ed. p. 113.)

GAS COMPANIES, the term usually applied to designate the companies or associations established in most large towns for lighting the streets and houses with gas.

Every one must have remarked that most species of coal, when ignited, give out large quantities of gas, which burns with much brilliancy, yielding a great quantity of light as well as of heat. Dr. Clayton seems to have been the first who attempted, about 1736, to apply this gas to the purposes of artificial illumination; but his experiments were upon a very limited scale, and no further attention was paid to the subject till more than half a century afterwards. At length, however, Mr. Murdoch, of Soho, instituted a series of judicious experiments on the extrication of gas from coal; and, by his ingenuity and sagacity, succeeded in establishing one of the most capital improvements ever made in the arts. Mr. Murdoch found that the gas might be collected in reservoirs, purified, conveyed by pipes to a great distance from the furnace where it was generated; and that it affords, by its slow combustion, when allowed to escape through small orifices, a beautiful and steady light. This great discovery, which places Mr. Murdoch in the first rank among the benefactors of mankind, was first brought into practice at Redruth, in Cornwall. In 1802, it was applied to light Mr. Murdoch's manufactory at Soho; in 1805, it was adopted by Messrs. Philips and Lee, of Manchester, in the lighting of their great cotton mill; and is now employed in the lighting of the streets, theatres, and other public buildings, factories, &c. of all the considerable towns of the empire; and also in most considerable towns of the Continent and America.

Gas light is indebted, for its rapid diffusion, not more to its peculiar softness, clearness, and unvarying intensity, than to its comparative cheapness. According to Dr. Thomson (*Supp. to Ency. Brit. art. Gas Lights*), if we value the quantity of light given by 1 lb. of tallow in candles at 1*s.*, an equal quantity of light from coal gas will not cost more than 2½*d.*, being less than a fourth part of the cost of the former.

Oil and other substances have been used in furnishing gas for the purpose of illumination, but none of them has answered so well as coal. Most of the oil gas establishments have been abandoned.

The construction of gas works on a large scale, and the carrying of pipes through the streets and into houses, &c., is very expensive, and requires a large outlay of capital. Hence most of the gas lights in the different towns are supplied by joint stock companies. Many of them have turned out to be very profitable concerns.

The subjoined Table contains a statement of the most important particulars connected with the principal gas companies; viz. the number of shares in each, the nominal amount of each share, the sums actually paid up, the market price of shares, the dividend payable on them, &c. — (From the *Share List* of Mr. Charles Edmonds, Broker, of Change Alley, Cornhill, 12th of October, 1833.)

Number of Shares.	Names of Companies.	Amount of Shares.	Paid up.	Price per Share.	Dividend per Annum.	Dividends payable.
		£	£ s.	£ s.		
12,000	Gas Light and Coke Chart. Company	50	50 0	50 0	6 per cent.	May, Nov.
5,000	Ditto, New (London)	50	10 0	10 0	6 per cent.	May, Nov.
1,000	City (London)	100	100 0	195 0	10 per cent.	Mar. Sept.
1,000	Ditto, New (London)	100	60 0	120 0	10 per cent.	Mar. Sept.
10,000	Imperial (London)	50	50 0	48 15	5 per cent.	April, Oct.
76,500 <i>l.</i>	Ditto debentures	100	100 0	100 0	4 per cent.	Jan. July.
9,000	Phoenix, or South London	50	39 0	43 0	6 per cent.	Feb. Aug.
5,000	British (London)	40	16 0	21 12	12 per share.	April, Oct.
5,000	Ditto (Country)	20	19 0	22 0	12 per share.	April, Oct.
	Ditto debentures	100	-	103 0	5 per cent.	Jan. July.
2,000	Independent	30	30 0	45 0	6 per cent.	Mar. Sept.
4,000	Equitable	50	25 0	24 0	4 per cent.	April, Oct.
8,200	General United Gas Light Company	50	44 0	44 0	5 per cent.	Mar. Sept.
4,000	Imperial Continental	100	51 5	36 0	12 16 <i>s.</i> persh.	Feb. Aug.
600	Bradford	25	20 0	45 0	10 per cent.	May.
600	Brentford	50	50 0	25 0		
2,500	Bath	20	16 0	33 15	10 per cent.	Feb. Aug.
600	Barnsley	10	10 0	10 0		Mar. Sept.
704	Birmingham	50	50 0	110 0	10 per cent.	Mar. Sept.
2,400	Birmingham and Staffordshire	50	50 0	100 0	4 <i>l.</i> per sh.	April, Oct.
1,500	Brighton	20	20 0	14 0		
750	Brighton New	20	18 0	12 0		
	Brighton General	20	-	18 0	3 <i>l.</i> per cent.	
1,312	Blackburn	10	10 0	12 0	5 per cent.	
4,250	Bristol	20	-	41 10	10 per cent.	Feb. Aug.

Number of Shares.	Names of Companies.	Amount of Shares.	Paid up.	Price per Share.	Dividend per Annum.	Dividends payable.
240	Canterbury	50	-	60 0	5 per cent.	Jan. July.
300	Cheltenham	50	50 0	75 0	7½ per cent.	
800	Coventry	25	-	20 0	5 per cent.	
200	Derby	50	50 0	55 0	5 per cent.	
180	Dover	50	-	51 0	5 per cent.	
600	Dudley	20	-	22 0	6 per cent.	
240	Exeter	50	-	70 0	5½	
780	Great Yarmouth	20	18 0	13 0	3½ per cent.	July, Jan.
	Guilford	25	25 0	23 0	1½	
600	Halifax	25	21 0	36 0		
1,200	Ipswich	10	-	12 0	12s.	Mar. Sept.
800	Isle of Thanet	25	20 0	22 0	5 per cent.	Jan. July.
160	Kidderminster	50	-	53 0	5 per cent.	
201	Leeds	100	100 0	195 0	10½	
	Leicester	50	50 0	65 0	3½ 10s.	January.
220	Lewes	25	25 0	23 0	4 per cent.	January.
500	Liverpool	100	100 0	450 0	2½	Feb. Aug.
200	Maidstone	50	50 0	100 0	9 per cent.	Mar. Sept.
200	Newcastle-under-Line	25	-	-		
320	Newport, Isle of Wight	50	-	18 0	1½	
542	Northampton	20	19 0	26 10		
320	Nottingham	50	50 0	96 0	8 per cent.	
120	Oxford	150	130 0	-		
3,200	Paisley	50	-	-		
600	Poplar	50	-	27 0		
600	Portsea Island	50	53 0	47 0	5 per cent.	Jan. July.
2,500	Portable	100	20 0	13 10dis.		
10,000	Plymouth	50	-	70 0	5½	July.
1,000	Ratcliff	100	60 0	46 0	4 per cent.	Mar. Sept.
480	Rochdale	25	15 0	par		
240	Rochester	50	50 0	58 0	3½	
1,600	Sheffield	25	18 5	58 0	10 per cent.	
1,000	Shrewsbury	10	-	12 10	12s.	January.
144	Stockton	55	-	-		
294	Warwick	50	-	50 0	5 per cent.	March.
400	Wakefield	25	-	-	2½ 10s.	
100	Warrington	20	-	29 0	10 per cent.	
1,000	Wigan	10	-	-		
240	Woolwich	50	30 0	-	10 per cent.	
550	Wolverhampton	20	20 0	20 0		
600	Worcester	20	-	16 0	4 per cent.	

GENEVA (Du. *Genever*; Fr. *Genièvre*; Ger. *Gaud*, *Genever*; It. *Acqua di Ginepro*; Lat. *Juniperi aqua*; Sp. *Agua de Enebro*), a spirit obtained by distillation from grain, rectified, with the addition of juniper berries. The latter give to the spirit that peculiar flavour by which it is distinguished, and are also said to render it diuretic. Geneva is a corruption of *genièvre*, the French term for the juniper berry.

By far the best geneva is made in Holland, where its manufacture is carried on to a very great extent. The distilleries of Schiedam have long been famous, and are at present in a very prosperous condition. Schiedam geneva is made solely of spirit obtained from rye and barley, flavoured with juniper berries. It becomes milder, and acquires, as it gets old, an oily flavour disliked by the Hollanders; hence nearly the whole of the "Schiedam" is exported, principally to the East Indies. There are no fewer than 300 distilleries in Schiedam, 100 in other parts of Holland, and not more than 40 in Belgium. The entire annual produce of the distillery in Holland is estimated at 2,000,000 ankers, or 20,500,000 wine gallons, of which about two thirds are exported. — (*Cloet, Description Géographique des Pays Bas*, p. 92.)

In nothing, perhaps, has the destructive effect of heavy taxation been so strongly exhibited, as in the trade of geneva. It appears from the *Parl. Paper*, No. 248. Sess. 1826, that during the 10 years ending with 1786, when the duty on geneva was about 10s. the wine gallon, the average annual consumption in Great Britain amounted to about 80,362 gallons. But in 1786, Mr. Pitt reduced the duties to 5s. a gallon; and the effect of this wise and politic measure was such, that in the next decennial period the average imports for home consumption amounted to 444,891 gallons! From 1796 to 1806, the duties fluctuated from 7s. 6d. to 14s.; but as the taste for geneva had been formed, and as the duties on other spirits had been increased in about the same proportion, the consumption went on increasing, having been, at an average of the 10 years, as high as 724,351 gallons a year. This was the maximum of consumption. Mr. Vansittart soon after began his inauspicious career, and immediately raised the duty from 14s. to 20s. 8d.; the consequence of this increase being, that in the 10 years ending with 1816, the average consumption amounted to only 272,898 gallons. Since then the duties have continued stationary, being at this moment 22s. 6d. the Imperial gallon, on an article which may be bought in bond for 2s. 3d. or 2s. 6d.! The duties on rum and British spirits having been materially reduced during the last 10 years, the consumption of geneva has gone on progressively diminishing, till it now amounts, as appears from the subjoined official statement, to no more than 22,300 gallons; being only one thirty-fourth part of what it amounted to during the 10 years ending with 1806!

In Ireland, the effects of this *felo de se* system have been more injurious than appears from this Table. During the 4 years ending with 1803, the books of the Irish Custom-house show that there were, at an average, 82,828 gallons of geneva entered for home consumption, producing, at the then duty of 7s. 3½d., 39,923*l.* a year; whereas, notwithstanding the vast increase of population, the consumption of geneva in Ireland, in 1832, was only 1,402 gallons, and the revenue only 1,577*l.*

To make any lengthened commentary on such statements would be useless. Our policy, if we may apply this term to so revolting a display of short-sighted rapacity, has had no other effect than to lessen the public revenue and enjoyments of the people, to injure our trade with Holland, and to foster and pro-

mote the ruinous and destructive practice of smuggling. The exorbitant duties on geneva, brandy, and tobacco, have led to the formation of the coast guard and the preventive water guard, costing together between 400,000*l.* and 500,000*l.* a year; and yet, notwithstanding this enormous outlay, and notwithstanding the innumerable penalties and punishments to which he is exposed, the trade of the smuggler is not put down, but is, on the contrary, in a peculiarly flourishing condition; and so it will continue, in despite of every thing that can be done for its suppression, till these duties be adequately reduced.

We believe our gin manufacturers have nothing to apprehend from a reduction of the duties on geneva to 10*s.* a gallon. The lower classes, who are the great consumers, prefer English gin to every other stimulant; and now that the duties on juniper berries — (see *BERRIES*) — are reduced, its quality may be materially improved. But nothing would have so much influence in this respect as the admission of geneva at a moderate duty. It would also have the beneficial effect of putting an end to the manufacture of the spurious compounds sold under its name.

The regulations as to the importation, &c. of geneva are similar to those affecting BRANDY; which see.

An Account of the Number of Gallons (Imperial Measure) of Geneva entered for Home Consumption in Great Britain and Ireland, the Rates of Duty on the same, and the entire Nett Produce of the Duty, each Year since 1814.

Years.	Quantities retained for Home Consumption.			Nett Produce of Duty (Customs and Excise).									Rates of Duty per Imperial Gallon (Customs and Excise).					
	Great Britain.	Ireland.	United Kingdom.	Great Britain.			Ireland.			United Kingdom.			Gt. Britain.		Ireland.			
				£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1814	Imp. Gall. 149,302	Imp. Gall. 6,072	155,374	168,559	13	3	5,581	18	5	174,141	11	8	1	2	6½	0	17	3½
1815	124,508	4,416	128,924	139,768	13	3	4,029	8	11	143,798	2	2						
1816	103,973	1,305	105,278	116,967	12	11	1,359	15	8	118,327	8	7						
1817	105,483	2,174	107,657	118,837	19	10	2,012	16	0	120,850	15	10						
1818	113,255	3,032	116,287	127,503	18	11	2,772	3	3	130,275	2	2						
1819	102,523	3,124	105,647	114,799	13	7	2,795	2	9	117,594	16	4	1	2	7½			
1820	105,067	3,383	108,450	114,903	15	2	2,943	17	11	117,847	13	1						
1821	89,443	3,324	92,767	100,965	15	9	2,940	2	10	103,905	18	7						
1822	88,670	2,917	91,587	99,981	16	2	2,523	14	3	102,505	10	5						
1823	82,784	8,164	90,948	93,442	0	0	7,020	14	5	100,462	14	5	-			1	2	8
1824	19,605	412	90,017	101,089	12	3	472	7	11	101,562	0	2						
1825	83,709	1,000	84,709	94,463	2	1	1,145	17	11	95,609	0	0						
1826	67,079	2,081	69,160	75,553	5	10	2,337	10	11	77,890	16	9	1	2	6	1	2	6
1827	50,760	1,908	52,668	57,204	11	11	2,147	12	6	59,352	4	5						
1828	43,037	2,223	45,260	48,433	9	1	2,500	11	10	50,934	0	11						
1829	35,301	1,845	37,146	39,647	17	2	2,075	12	6	41,723	9	8						
1830	29,006	1,793	30,799	32,650	0	0	2,018	0	0	34,668	0	0						
1831	22,510	1,388	23,898	25,332	0	0	1,562	0	0	26,894	0	0						
1832	20,899	1,402	22,301	23,514	0	0	1,577	0	0	25,091	0	0						

GENOA, a maritime city of Italy, once the capital of the famous republic of that name, now of a province of the kingdom of Sardinia. It is situated at the bottom of the extensive gulf to which it gives its name; the light-house being in lat. 44° 24' 40" N., lon. 8° 52' 55" E. Population 80,000. Genoa is one of the finest cities of Europe. In general, the streets are inconveniently narrow; but some of the principal ones are moderately wide, and consist almost entirely of public buildings, and private palaces erected during the period of her prosperity. Being built on a rising ground, in the form of an amphitheatre, the appearance of the town from the sea is most magnificent, and justifies the epithet given to her of "*la superba*."

Port. — The harbour is semicircular, the diameter being about 1,000 fathoms. It is artificial, being formed by two gigantic moles having opposite directions. That on the east side, called the old mole (*molo vecchio*), projects from the centre of the city W. by S. It is about 260 fathoms in length, and has a battery near its middle. The new mole (*molo nuovo*), on the opposite side of the port, adjoins the southern extremity of the suburb of S. Pietro d'Arena, projecting about 210 fathoms from shore in an E. S. E. direction. The mole heads bear from each other N. E. by E. and S. W. by W., the distance between them, forming the entrance to the harbour, being about 350 fathoms. The light-house is without the port, on the west side, near the extremity of a point of land, and contiguous to the bottom of the new mole. It is a lofty square tower; and as it stands on a high rock, and is painted white, it is visible in clear weather at a great distance. There is also a harbour light at the extremity of the new mole. There is no difficulty in entering the harbour; the ground is clean, and there is plenty of water, particularly on the side next the new mole; care, however, must be taken, in coming from the west, to give the light-house point a good offing. Moderate sized merchantmen commonly anchor inside the old mole, contiguous to the *porto franco*, or bonded warehouses, having a hawser made fast to the mole, and an anchor ahead. Men of war and the largest class of merchantmen may anchor inside the new mole, but they must not come too near the shore. Ships sometimes anchor without the harbour in from 10 to 25 fathoms, the light-house bearing N. $\frac{3}{4}$ W., distant 2 or 3 miles. The S. W. winds occasion a heavy swell but the bottom is clay and holds well. Within the town are two rather shallow basins designed for galleys and small trading vessels. There is also an arsenal.

Money. — Accounts were formerly kept at Genoa in lire of 20 soldi, each soldo containing 12 denari; and money was divided into *banco* and *fuori di banco*. But since the 1st of January, 1827, the ancient method of reckoning has ceased, and accounts are now kept in lire Italiane, divided into cents. The weight and fineness of the new coins are precisely the same as those of France: so that the par of exchange = 247*l.* lire per pound sterling, if estimated in silver; and 25*20* if estimated in gold. 6 old lire di banco are equal to 5 new lire very nearly. — (*Manuel de Nellenbrecher*.) Sales of merchandise continue, however, to be, for the most part, made in the old currency. The prices given in a subsequent part of this article are in it.

The Bank of Genoa, or of St. George, was one of the most ancient and celebrated banks of circulation and deposit in Europe. Until 1746, when the bank was pillaged by the Austrians, it was customary to make all bills of exchange drawn upon Genoa payable in *banco*; but since then they have generally been made payable in money *fuori di banco*. In 1800, when the French were besieged in Genoa by the Austrians, they took the treasure of the bank to pay their troops. The establishment has never recovered from this blow; some warehouses, and a part of the town's revenue, were assigned to it, but they yield a very poor dividend. It is no longer used as a place of deposit for money.

Weights and Measures. — The pound is of two sorts; the *peso sottile* = 4,891½ English grains, and the *peso grosso*. The latter is 10 per cent. heavier than the former: hence the cantaro of 100 lbs. *peso sottile* = 69·89 lbs. avoirdupois; and the cantaro of 100 lbs. *peso grosso* = 76·875 lbs. avoirdupois. The latter is

used for weighing bulky commodities; the former is used in the weighing of gold and silver, and of all commodities of small bulk.

Corn is measured by the mina of 8 quarte or 96 gombette; 1 mina = $3\frac{1}{2}$ Winchester bushels nearly. Salt is sold by the mondino of 8 mine.

Of liquid measure, 100 pinte = 1 barilla.

2 barilli = 1 mezzarola = $39\frac{1}{2}$ English wine gallons. The barilla of oil = 17

English gallons.

Of long measures, the palmo = 9.725 English inches. The canna is of 3 sorts: the canna piccola, used by tradesmen and manufacturers, = 9 palme, or 87.5 English inches; the canna grossa, used by merchants, = 12 palmi = 116.7 English inches; and the canna used at the Custom-house = 10 palmi = 97.25 English inches. The braccio = $2\frac{1}{2}$ palmi.

Trade, &c. — Genoa is the *entrepôt* of a large extent of country; and her commerce, though inferior to what it once was, is very considerable, and has latterly been increasing. She is a free port; that is, a port where goods may be warehoused and exported free of duty. The exports consist partly of the raw products of the adjacent country, such as olive oil (an article of great value and importance), rice, fruits, cheese, rags, steel, argol, &c.; partly of the products of her manufacturing industry, such as silks, damasks, and velvets (for the production of which she has been long famous), thrown silk, paper, soap, works in marble, alabaster, coral, &c.; the printed cottons of Switzerland, and the other products of that country and of the western parts of Lombardy, intended for the south of Europe and the Levant; and partly of the various foreign products brought by sea, and placed in *porto franco*. The imports principally consist of cotton and woollen stuffs; cotton wool, mostly from Egypt; corn from the Black Sea, Sicily, and Barbary; sugar, salted fish, spices, coffee, cochineal, indigo, hides, iron, and naval stores from the Baltic; hardware and tin plates from England; wool, tobacco, lead (principally from Spain), wax, &c. Corn, barilla, Gallipoli oil, cotton, valonia, sponge, galls, and other products of the countries adjoining the Black Sea, Sicily, the Levant, &c., may in general be had here, though not in so great abundance as at Leghorn. The various duties and Custom-house fees formerly charged on the transit of goods through Genoa and the Sardinian territories have recently been abolished. This will have a very beneficial influence on the trade of this port, particularly as regards the importation of raw cotton for Switzerland and Milan, as well as of the different descriptions of colonial produce.

Statement of the Principal Articles of Raw Produce exported from Genoa, with their Prices there on the 1st of January, 1833, in *Porto franco* (Bond), in Italian Money, Weights, and Measures, and free on Board in English Money, Weights, and Measures. — (From the *Circular of Grants, Balfour, and Co.*)

Exports.	Genoa Rates in Porto franco.		Price in English Money, and Weights, free on board.		Exports.	Genoa Rates in Porto franco.		Price in English Money, and Weights, free on board.		
			<i>L. s. d.</i>					<i>L. s. d.</i>		
Almonds, sweet, Sicily, liv.	64	to 0	100	3 15 2	cwt.	Oil, Genoa, superfine liv.	104	to 106	brl.	55 19 2
Argol, white	46	— 48	150	1 10 2	—	fine	88	— 90	—	45 16 3
red garbled	42	— 44	—	1 12 3	—	middling	76	— 80	—	40 14 5
Barilla, Sicilian	14	— 0	—	0 10 4	—	Gallipoli, Sicily, and	—	—	—	0. gal.
Brimstone, rough	7 1/2	— 8	—	5 7 7	ton	Levant	61	— 62	—	29 7 9
roll	13	— 14	—	7 8 3	—	Opium	15	— 16	lb.	0 14 3
Cantharides	7	7 1/2	0	6 10	—	Paper, Floretta, 14 lbs.	7	— 7 1/2	p. rml.	0 4 11
Cheese, Parmesan	150	— 160	150	0 0 11 8	—	Media, 14 lbs.	5	— 5 1/2	of 475	0 3 6
Cotton, Maké	105	— 109	—	0 0 7 9	—	Almazzo, 16 lbs.	8 1/2	— 9	sheets	0 6 3
Cream of tartar	10	— 11	1	2 19 7	cwt.	Quicksilver	42	— 0	lb.	0 2 0
Essence of bergamot	liv. 8 1/2	— 9	—	0 8 9	lb.	Rice, Lombardy	liv. 20	— 21	150 lb.	0 15 11
lemon	7	— 0	—	0 6 10	—	Safflower, new	liv. 36	— 0	lb.	0 1 2
orange	43	— 5	—	0 4 11	—	Saffron	liv. 35	— 36	—	1 12 4
Galls, Turkey, blue	25	— 26	—	6 13 1	cwt.	Soap, white	liv. 46	— 48	150 lb.	1 13 7
in sorts	11	— 12	—	5 1 8	—	marbled	44	— 46	—	1 13 7
Gum Arabic, picked	34	— 44	—	11 3 8	—	Shumac, Sicily	22	— 0	22 1/2 lb.	0 10 9
in sorts	16	— 20	—	5 1 8	—	Sponges, fine and super.	4	— 6	lb.	0 5 4
Hemp, Bologna, dressed,						Steel, Milan, No. 00.	29	— 31	150 lb.	1 2 6
1st	liv. 75	— 76	150	54 1 7	ton	No. 0.	29	— 31	—	1 2 6
2d	70	— 71	—	50 10 5	—	No. 1 and 2.	27	— 0	—	0 19 7
garden	48	— 0	—	34 3 1	—	Tallow	50	— 52	—	1 15 7
cordage, 1st	38	— 40	—	28 3 3	—	Valonia	10	— 18	—	0 12 9
2d	36	— 37	—	26 6 7	—					
Piedmont, 1st	36	— 37	—	26 6 7	—	Grain, wheat, Black				
Liquorice paste, Calabria-	56	— 57	100	2 18 10	cwt.	Sea, soft	20	— 25	mina	2 1 7
Sicilian	44	— 45	—	2 3 5	—	ditto, hard	22 1/2	— 25	—	2 1 7
Linseed	14	— 0	150	1 19 2	qr.	Beans, Alexandria,				
Madder roots, Cyprus,						new	13	— 0	—	1 3 6
and Smyrna	7 1/2	— 8	1	2 1 2	cwt.	old	11	— 0	—	0 19 10
Tripoli	7 1/2	— 8	—	2 1 2	—	Corn, Indian	14	— 18	—	1 12 6
Manna in flakes	60	— 80	—	0 3 8	lb.					
in sorts, Geraci	29	— 30	—	0 1 4	—					

Statement of the Quantities of some of the Principal Articles of Colonial and other Raw Produce imported into Genoa in 1830, 1831, 1832, with the Stocks on Hand on the 1st of January, 1832 and 1833.

Articles imported.	1830.	1831.	1832.	Stock, 1st Jan. 1832.	Stock, 1st Jan. 1833.	Articles imported.	1830.	1831.	1832.	Stock, 1st Jan. 1832.	Stock, 1st Jan. 1833.
Cocoa, all quals. bgs.	13,500	8,500	5,200	3,400	1,550	Spices, Pepper lbs.	2,050,000	900,000	1,500,000	-	35,000
Coffee, ditto tons	1,996	1,350	2,950	119	680	Pimento	132,000	145,000	150,000	-	95,000
Cotton, ditto bales	8,370	13,700	10,600	4,150	1,650	Cassia lignea, ca.	790	550	820	-	40
Cochineal - lbs.	15,200	29,000	75,000	35,000	64,000	ditto - mats	1,100				
Fish, Codfish, quint.	36,900	51,800	54,000	750		Sugars, loaves, casks	310	175	85	50	45
Codfish	20,800	15,900	22,000	1,800		crushed	2,780	2,080	2,850	150	310
Pilchards, bhd.	2,550	3,550	5,200			Havanna, bxs.	8,200	13,500	15,600	2,150	4,500
Herings, laris.	5,100	4,000	690			Brazil cases	6,410	6,100	4,800	880	1,040
Hides, dried and dry						ditto - bgs.	4,900	6,400	11,300	2,100	2,500
salted - numb.	118,400	62,500	86,400	5,000	3,200	E. India	2,500	12,200	24,000		
Indigo, Bengal, case	570	660	640	590	180	Porto Rico, casks	4,570	2,400	4,500	490	470
Spanish serons	545	275	762	1,070	1,120	Tin plates boxes	4,950	2,800	6,500	850	1,700
Lead - pigs	24,500	25,500	21,500	16,200	17,000						

Tares.—Those of usage are,—on cotton, fish, tallow, and valonea, 4 per cent.; hemp, 1 per cent.; wood, 1/16 for 100 lbs.; almonds, wax, and galls, 1/4 for 100 lbs.; ginger, 1/12 for 100 lbs.; sugar in loaves, 2 per cent.; raw silk, 1 ounce per lb. Alum, argol, anchovies, barilla, brandy, flour, iron, lead, salt-petre, figs, hides, pepper, juniper berries, pumice stone, rags, raisins, rice, cream of tartar, essences, quicksilver, shurnac, steel, and soap, have no tare; for all other articles sold by weight, 106 lbs. are given for every 100 lbs.

The loss of weight on importations from the place of growth, partly arising from difference of tare, varies as follows:—

	Per cent.
Sugar in chests from Rio de Janeiro, losses	1 to 3
bags, ditto	3 — 4
chests from Pernambuco	4 — 6
chests from Bahia	6 — 10
boxes from Havannah and Cuba	4 — 6
muscovado in casks from Cuba and Porto Rico	12 — 15
Importations from other quarters where the tares allowed are on a par with those of Genoa, generally render full weight; Havannah box sugars from the United States render 1 to 2 per cent. more than full weight.	ditto.

Navigation, &c.—In 1831, there entered the different ports of the Sardinian states, 3,704 ships; but the greater number of these must have been small coasting vessels, as their aggregate burden did not exceed 331,217 tons. If we deduct about a third for Sardinia, by far the largest proportion of the remainder must have entered and cleared out at Genoa.—(*Archives du Commerce*, tom. ii. p. 39.)—In 1832, 84 British ships, of the burden of 13,478 tons, arrived at Genoa.*—(*Parl. Paper*, No. 756. Sess. 1833.)

GENTIAN (Ger. *Enzian*; Fr. *Gentiane*; It. *Genziana*; Sp. *Jenciana*; Rus. *Enziar*; Lat. *Gentiana*), the roots of two alpine plants, *Gentiana lutea* and *Gentiana purpurea*, found growing in Switzerland and Austria, the Apennines, the Pyrenees, and in North America. Those brought to this country come from Germany. They are in pieces of various lengths and thickness, twisted, wrinkled on the outside, and covered with a brownish grey cuticle. They have no particular odour; and the taste is intensely bitter, without being nauseous.—(*Thomson's Dispensatory*.)

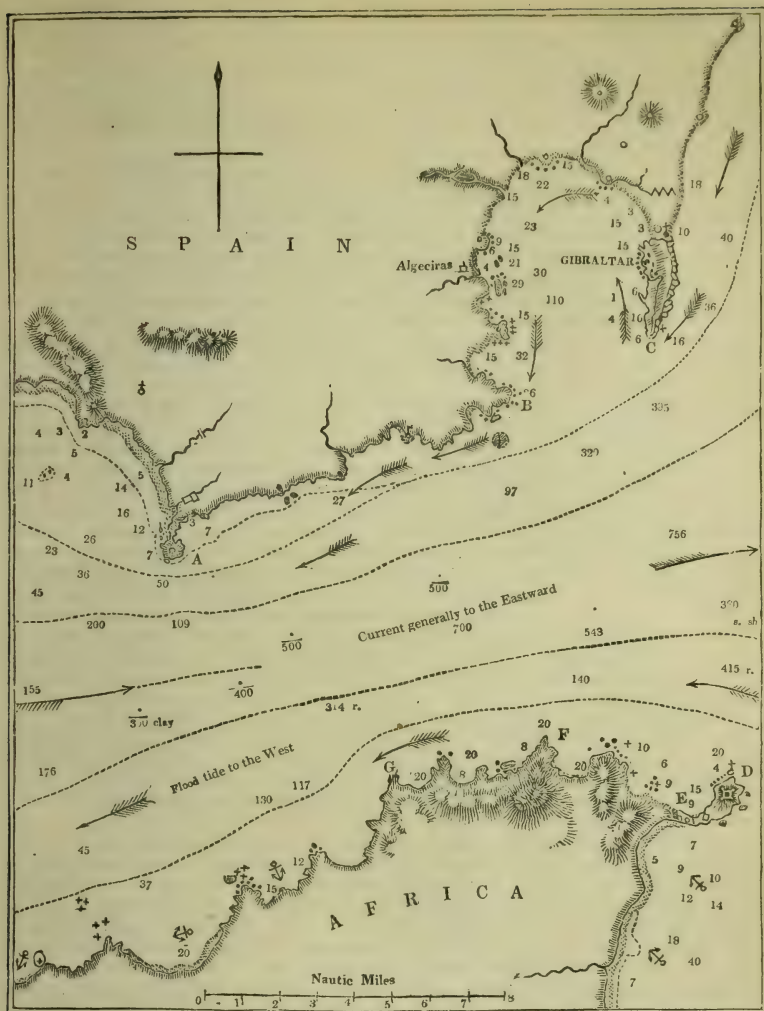
GHEE. See **BUTTER**.

GIBRALTAR, a famous fortress near the southernmost extremity of Spain, and contiguous to the narrowest part of the strait, to which it gives its name, joining the Atlantic and Mediterranean, in lat. 36° 6' 30" N., lon. 5° 21' 12" W. It is situated on the west side of a rocky mountain or promontory, the *Mons Calpe* of the ancients, projecting into the sea, in a southerly direction, about 3 miles, being from 1/2 to 3/4 of a mile in width. The southernmost extremity of the rock is called Europa Point. Its northern side, fronting the isthmus which connects it with Spain, is almost perpendicular, and wholly inaccessible; the east and south sides are so rugged and precipitous, as to render any attack upon them, even if they were not fortified, next to impossible; so that it is only on the west side, fronting the bay, where the rock declines to the sea and the town is built, that it can be attacked with the least chance of success. Here, however, the strength of the fortifications, and the magnitude of the batteries, are such, that the fortress seems to be impregnable, even though attacked by an enemy having the command of the sea. It was taken by the English in 1704, but the fortifications were then very inferior to what they are at present. Towards the end of the American war, it was attacked by a most formidable armament fitted out jointly by Spain and France; but the strength of the place, and the bravery of the garrison, defeated all the efforts of the combined powers. Population about 17,000, exclusive of the troops, which usually amount, in time of peace, to from 3,000 to 4,000.

The bay of Gibraltar is spacious; and, being protected from all the more dangerous winds, affords a convenient station for ships. Two moles have been constructed at a vast expense, for the protection of the shipping. The old mole projects from the north end of the town, N. W. by N., 1,100 feet into the sea: the new mole is 1 1/2 mile more to the south, extending outwards about 700 feet; it has an elbow formed by the shore, and in winter large vessels anchor inside; the farthest out in from 5 to 6 fathoms. The plan on the opposite page gives a better idea of the position of Gibraltar, as well as of the Straits, than could be derived from any description. It is taken from Captain Smyth's beautiful chart of the Mediterranean.

Trade, Political Importance, &c.—Gibraltar is of considerable consequence as a commercial station. Being a free port, subject to no duties and few restrictions, it is a convenient *entrepôt* for the English and other foreign goods destined for the supply of the contiguous Spanish and African provinces. In this respect, however, it has greatly fallen off. This has been owing to a variety of causes: partly, and principally perhaps, to the insecurity and apprehension occasioned by the fear of pestilential diseases, the place never having recovered from the effects of the dreadful contagion by which it was visited in 1804; partly to large quantities of those goods being now kept at Malta and Genoa, that were formerly kept at Gibraltar; and, more recently, to the making of Cadiz a free port. This measure has, however, been revoked; but, notwithstanding, it is not at all probable that Gibraltar will ever again be of much importance as a trading station. In 1831, the declared value of the various articles of British produce and manufacture exported to Gibraltar, was 367,285*l.*; the official value of the foreign and colonial products exported to it during the same year being 121,342*l.* The trade with Gibraltar, or any British dependency in the Mediterranean, may be regulated by an order in council; and any goods imported or exported contrary to such order shall be forfeited, together with the ship importing or exporting the same.—(6 *Geo.* 4. c. 114. § 73.)

* We are not sure that this is the correct reading, the title to the account being drawn up in so slovenly a way, that it is not easy to say whether it means that 34 ships arrived and 84 departed, or that 42 arrived and 42 departed.



References to Plan. — A, point and light-house of Tariffa, in lat. $36^{\circ} 0' 30''$ N., lon. $5^{\circ} 35' 15''$ W. The light-house was erected in 1813, and the light revolves. B, Cabrita Point. C, Europa Point, the extremity of the rock of Gibraltar. D, town and fortress of Ceuta, on the African coast. E, Little Ceuta Bay. F, Point Leona. G, Point Cires. The soundings and the direction of the currents are marked in the chart. Variation in the Straits, $22^{\circ} 31'$.

The real value of Gibraltar to Great Britain consists in its importance in a military and naval point of view; in its being, in fact, the key of the Mediterranean; and in its affording a convenient and secure station for the outfit, refreshment, repair, and accommodation of our ships of war and merchantmen. The revenue collected in the town amounts to from 30,000*l.* to 40,000*l.*, which is about sufficient to defray the public civil expenditure of the place. The expense annually incurred in Great Britain on account of the garrison, in time of peace, amounts to about 200,000*l.* — a small sum compared with the important political and commercial advantages it is the means of securing.

Money. — The effective or hard dollar = 4*s.* 4*d.*; the current dollar being estimated at $\frac{2}{3}$ hard dollars = 2*s.* 10*½d.* Reals and quartos of both hard and current dollars are the same, being, the former = $\frac{1}{2}$ *d.*, and the latter = $\frac{1}{4}$ *d.*

Accounts are kept in current dollars (pesos), divided into 8 reals of 16 quartos each; 12 reals current

make a cob or hard dollar, by which goods are bought and sold; and 3 of these reals are considered equal to 5 Spanish reals vellon.

Gibraltar draws on London in effective dollars of 12 reals, and London on Gibraltar in current dollars of 8 reals.

The exchange of Gibraltar on Cadiz, and other cities of Spain, is in hard dollars at a percentage, which varies considerably, and mostly in favour of Gibraltar.

Weights and Measures are those of England, excepting the arroba = 25 lbs. English: grain is sold by the fanega, 5 of which make 1 Winchester quarter; wine is sold by the gallon, 100 of which are equal to 109·4 English wine gallons. — (See *Papers laid before Finance Committee; Edinburgh Gazetteer; Inglis's Spain* in 1830, vol. ii. p. 169. &c.)

GILD, or GUILD, a company of merchants or manufacturers, whence the halls of such companies are denominated Gild or Guild Halls.

GILL, a measure of capacity. See **WEIGHTS and MEASURES**.

GIN. English geneva, or gin, is made of spirit obtained from oats, barley, or malt, rectified, or redistilled, with the addition of juniper berries, oil of turpentine, &c. All spirits manufactured in England, and most of the Scotch and Irish spirits imported into England, are subjected to the process of rectification. English gin is said to be one of the most wholesome spirits. — (See **SPIRITS**.)

GINGER (Ger. *Ingwer*; Du. *Gember*; Fr. *Gingembre*; It. *Zenzero*; Sp. *Jenjibre*, *Agengibre*; Rus. *Inbir*; Lat. *Zingiber*; Pers. *Zungebeel*; Arab. *Zingebeel*), the roots of a plant (*Amomum Zingiber*), a native of the East Indies and China, but which was early carried to and succeeds very well in the West Indies. After the roots are dug, the best are selected, scraped, washed, and dried in the sun with great care. This is called *white ginger*; while the inferior roots, which are scalded in boiling water before being dried, are denominated *black ginger*. Preserved ginger is made by scalding the green roots, or the roots taken up when they are young and full of sap, till they are tender; then peeling them in cold water, and putting them into a thin syrup, from which they are shifted into the jars in which they come to us, and a rich syrup poured over them. Dried ginger has a pungent aromatic odour, and a hot, biting taste. It is imported in bags, each containing about a cwt. The white brings the highest price, being more pungent and better flavoured. The external characters of goodness in both sorts of dried ginger are, soundness, or the being free from worm holes, heaviness, and firmness; the pieces that are small, light, and soft, or very friable and fibrous, should be rejected. The best preserved ginger is nearly translucent; it should be chosen of a bright yellow colour; rejecting that which is dark-coloured, fibrous, or stringy. — (*Milburn's Orient. Commerce; Thomson's Dispensatory*.)

The consumption of ginger is but trifling, not exceeding 5,000 cwt. a year. This is principally to be ascribed to the oppressive duties with which it is burdened, they being no less than 2*l.* 1*s.* a cwt. on foreign ginger, and 1*l.* on that brought from a British possession. The revenue derived from it is about 3,250*l.* a year; a sum which might be doubled by reducing the duties on all descriptions of ginger to 7*s.* a cwt. Of 5,315 cwt. of ginger imported in 1831, 3,551 came from the British West Indies, 849 from the East India Company's possessions and Ceylon, 807 from the Netherlands, and 105 from Western Africa.

GINSENG (Du. *Ginseng*, *Ginsem*; Fr. *Ginseng*; Ger. *Kraftwurz*, *Ginseng*; It. *Ginseng*; Sp. *Jinseng*; Chin. *Fansam*; Tart. *Orhota*), the root of a small plant (*Panax quinquefolium* Lin.), growing in China, Tartary, and several parts of North America. The latter is what we generally see in England, and is an article of trade to China, which is its only market. Large quantities were formerly exported from this country; but it is now carried direct to China by the Americans. It is sometimes exported crude, and sometimes cured or clarified. Within these few years, it has been discovered in the Himalaya mountains, and small quantities have been thence sent to Canton; but the speculation has not succeeded. It is only about 30 years since it began to be sent from America to China. Previously to the present century, the Chinese drew their supplies from the wilds of Tartary, and the root brought an exorbitant price. Crude ginseng now sells in the Canton market at from 60 to 70 dollars per picul, and prepared at from 70 to 80 dollars. In 1832, there were sent from the United States to China, 407,067 lbs. of ginseng, valued at 99,303 dollars. — (*Private information*.)

GLASS (Ger. and Du. *Glas*; Fr. *Vitre*, *Verre*; It. *Vetro*; Sp. *Vidrio*; Rus. *Steklo*; Lat. *Vitrum*), a transparent, brittle, factitious body. It is formed by mixing together some sort of siliceous earth, as fine sand, or pounded flint, with an alkali, such as soda, potash, or pearlash, and subjecting them to a strong heat. By this means they are melted into a transparent, soft, tenacious mass, that may, when hot, be formed into thin plates, bent and shaped in every possible way. When cool, it becomes brittle, and is denominated glass. Litharge, minium, borax, the black oxide of manganese, &c. are sometimes used in the manufacture of glass, according to the purposes to which it is to be applied.

The kinds of glass, and their ingredients, are stated by Dr. Ure as follows: —

"There are 5 distinct kinds of glass at present manufactured: — 1. Flint glass, or glass of lead; 2. Plate glass, or glass of pure soda; 3. Crown glass, the best window glass; 4. Broad glass, a coarse window glass; 5. Bottle, or coarse green glass.

"1. *Flint Glass*, so named because the siliceous ingredient was originally employed in the form of ground flints. It is now made of the following composition: —

Purified Lynn sand	100 parts.
Litharge, or red lead	60 —
Purified pearlsh	30 —

"To correct the green colour derived from combustible matter, or oxide of iron, a little black oxide of manganese is added, and sometimes nitre and arsenic. The fusion is accomplished usually in about 30 hours.

"2. *Plate Glass*. — Good carbonate of soda, procured by decomposing common salt with pearlsh, is employed as the flux. The proportion of the materials is —

Pure sand	43.0
Dry subcarbonate of soda	25.5
Pure quicklime	4.0
Nitre	1.5
Broken plate glass	25.0 — 100.0.

About 70 parts of good plate glass may be run off from these materials.

"3. *Crown, or fine Window Glass*. — This is made of sand vitrified by the impure barilla manufactured by incineration

of sea weed on the Scotch and Irish shores. The most approved composition is, —

	By Measure.	By Weight.
Fine sand purified	5	200
Best kelp ground	11	350

"4. *Broad Glass*. — This is made of a mixture of soap-boilers' waste, kelp, and sand. The first ingredient consists of lime used for rendering the alkali of the soap-boiler caustic, the insoluble matter of his kelp or barilla, and a quantity of salt and water, all in a pasty state. The proportions necessarily vary. 2 of the waste, 1 of kelp, and 1 of sand, form a pretty good broad glass. They are mixed together, dried, and fritted.

"5. *Bottle Glass* is the coarsest kind. It is made of soapers' waste and river sand, in proportions which practice must determine according to the quantity of the waste; some soap-boilers extracting more saline matter, and others less, from their kelps. Common sand and lime, with a little common clay and sea salt, form a cheap mixture for bottle glass."

1. *Historical Notices with respect to Glass*. — The manufacture of glass is one of the very highest beauty and utility. It is most probable that we are indebted for this wonderful art, as we are for the gift of letters, to the Phœnicians. According to Pliny (*Hist. Nat. lib. xxxvi. c. 26.*), glass had been made for many ages, of sand found near the mouth of the small river Belus in Phœnicia. "The report," says he, "is, that the crew of a merchant ship laden with nitre (fossil alkali) having used some pieces of it to support the kettles placed on the fires they had made on the sand, were surprised to see pieces formed of a translucent substance, or glass. This was a sufficient hint for the manufacture. Ingenuity (*astuta et ingeniosa solertia*) was immediately at work, to improve the process thus happily suggested. Hence the magnetical stone came to be added, from an idea that it contained not only iron, but glass. They also used clear pebbles, shells, and fossil sand. Indian glass is said to be formed of native crystal, and is on that account superior to every other.* Phœnician glass is prepared with light dry wood, to which copper and nitre are added, the last being principally brought from Ophir. It is occasionally tinged with different colours. Sometimes it is brought to the desired shape by being blown, sometimes by being ground on a lathe, and sometimes it is embossed like silver." Sidon, he adds, is famous for this manufacture. It was there that mirrors were first invented. In Pliny's time, glass was made in Italy, of fine sand on the shore between Cumæ and the Lucrine bay.

Glass was manufactured at Rome into various articles of convenience and ornament. Pliny mentions that Nero gave 6,000 sesterces (50,000*l.* according to the ordinary method of reckoning) for two glass cups, each having two handles! These, however, must have been of an immense size and of exquisite workmanship; for glass was then in common use for drinking vessels, and was used even in the form of bottles in which to keep wine. — (*Mart. Epig. lib. ii. 22. 40., and lib. iv. 86.*)

There is no authentic evidence of glass being used in windows previously to the third or fourth century; and then, and for long after, it was used only in churches and other public buildings. In this country, even so late as the latter part of the sixteenth century, glass was very rarely met with. In a survey of Alnwick Castle, made in 1573, it is stated — "And, because throwe extreme winds, the glasse of the windowes of this and other my lord's castles and houses here in the country dooth decay and waste, yt were good the whole leights of everie windowe, at the departure of his lordshippe from lyinge at any of his said castels, and houses, and dowering the tyme of his lordship's absence, or others lyinge in them, were taken doune and lade up in safety: And at sooche time as ather his lordshippe or anie other sholde lye at anie of the said places, the same might then be set uppe of newe, with smale charges, whereas now the decaye thereof shall be verie costlie and chargeable to be repayed." — (*North. Housh. Book, xvii.*) Sir F. M. Eden thinks it probable that glass windows were not introduced into farmhouses in England much before the reign of James I. They are mentioned in a lease in 1615, in a parish in Suffolk. In Scotland, however, as late as 1661, the windows of ordinary country houses were not glazed, and only the upper parts of even those in the king's palaces had glass; the lower ones having two wooden shutters, to open at pleasure, and admit the fresh air. From a passage in Harrison's *Description of England*, it may be inferred that glass was introduced into country houses in the reign of Henry VIII. He says, — "Of old time," (meaning, probably, the beginning of the century), "our countrie houses instead of glasse did use much lattise, and that made either of wicker or fine rifts of oke in checkerwise. I read also that some of the better sort, in and before the time of the Saxons, did make panels of horne instead of glasse, and fix them in wooden calmes (casements); but as horne in windowes is now (1584) quite laid doune in everie place, so our lattises are also growne into disuse, because glasse is

* If this be a correct description of the glass of India in the age of Pliny, it has since fallen off very much; Indian glass being now about the very worst that is made. At present, the Hindoos manufacture it of fragments of broken glass, quartz sand, and impure soda, — an article found native in many parts of India, particularly in the south. The furnaces are so bad that they cannot melt our common bottle glass. — (*Hamilton's Mysore, vol. iii. p. 370.*) The glass of China is much better than that of India, though still very inferior to that of Europe.

come to be so plentiful, and within verie little so good, cheape, if not better than the other." Glass is now introduced into the windows of almost every cottage of Great Britain; and in this cold, damp climate, it ought rather to be considered as a necessary of life, than as the most elegant and useful of conveniences. What Dr. Johnson has said as to glass deserves to be quoted. — "By some fortuitous liquefaction was mankind taught to produce a body at once in a high degree solid and transparent, which might admit the light of the sun, and exclude the violence of the wind; which might extend the sight of the philosopher to new ranges of existence, and charm him at one time with the unbounded extent of the material creation, and at another with the endless subordination of animal life; and, what is yet of more importance, might supply the decays of nature, and succour old age with subsidiary sight. Thus was the first artificer in glass employed, though without his own knowledge or expectation. He was facilitating and prolonging the enjoyment of light, enlarging the avenues of science, and conferring the highest and most lasting pleasures; he was enabling the student to contemplate nature, and the beauty to behold herself." — (*Rambler*, No. 9.)

Venice, for a long time, excelled all Europe in the manufacture of glass, but was subsequently rivalled by France. The manufacture was early introduced into England; but it was not carried on to any extent previously to the 16th century. The first plates for looking-glasses and coach windows were made in 1673, at Lambeth, by Venetian artists under the protection of the Duke of Buckingham. The British Plate Company was incorporated in 1773, when it erected its extensive works at Ravenhead, near St. Helen's, in Lancashire. The manufacture was at first conducted by workmen from France, whence we had previously brought all our plate glass. But that which is now made at Ravenhead, at Liverpool, and London, is equal or superior to any imported from the Continent.

It is difficult to form any precise estimate of the value of the glass annually produced in Great Britain. We believe, however, that it cannot amount to less than 2,000,000*l.*; and that the workmen employed in the different departments of the manufacture exceed 50,000.

2. *Duties on Glass.*—The glass manufacture is subjected to the excise; and it is difficult to say whether the regulations under which the duty is charged, or the duty itself, be most oppressive. The wealth and population of the country have more than doubled since 1790; and we are well convinced that, had the glass manufacture not been interfered with, it would have increased in a still greater ratio. But instead of advancing, it has positively declined; and is actually less at this moment than it was 40 years ago! So extraordinary a result is wholly to be ascribed to the exorbitant excess to which the duties have been carried. Instead, however, of submitting any remarks of our own in vindication of this view of the subject, we shall take the liberty of laying before the reader the following extract from the speech delivered by Mr. Poulett Thomson in the House of Commons, 26th of March, 1830, — a speech which combines, in a degree rarely exhibited, a familiar knowledge of practical details and of sound scientific principles. That the administration of which the Right Hon. Gentleman is a distinguished member, has not yet proposed the repeal of this oppressive tax, is not, we are sure, owing to his colleagues differing in opinion with him as to its impolicy, but is wholly to be ascribed to other causes — to the *res dura et regni novitas* — the difficulty of finding a substitute, and the urgency of the claims for relief advanced by others.

"The gross duty on glass for the year 1828 amounted, in Great Britain (exclusive of Ireland), to 950,103*l.*, and the nett duty to 586,770*l.*; the difference being, either returned, or sacrificed in the collection. And here I would entreat the House to remark, that for the sake of such a sum as 500,000*l.*, a charge of collection on nearly 1,000,000*l.* is incurred. The duty is 6*d.* per pound on flint, but equal to 7*d.* from the mode of its collection; in other words, upwards of 100 per cent; the glass, when made, selling for 1*s.* to 1*s.* 2*d.* This duty, too, is very much reduced from what it was; and here the House will observe an admirable illustration of the effect of heavy duties on consumption, and consequently on revenue. In 1794, the last year in which the duty was 1*l.* 1*s.* 5*d.* per cwt. for plate and flint, and other kinds in proportion, the quantities paying duty were as follow: —

Flint and Plate. Cwt. 67,615	Broad. 20,607	Crown. 83,940	Bottle. 227,476
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The duties were successively raised to 2*l.* 9*s.*; and at last, by Mr. Vansittart, in pursuit of his favourite theory, in 1813, to 4*l.* 18*s.*! and let us see the result. In 1816, the consumption had declined to

Plate. Cwt. 29,600	Broad. 6,140	Crown. 55,502	Bottle. 155,595
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In 1825, government saw a part of their error, and reduced the duty by one half, still leaving it too high; but mark the effect. In 1828, the last year for which I have the returns, the consumption rose to

Plate. Cwt. 68,134	Broad. 6,956	Crown. 90,603	Bottle. 224,864
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Still, however, only about the same as in 1794. It appears, therefore, that notwithstanding the increase of population and general luxury, the consumption has been kept down by your improvident system, and is actually now less than it was 35 years ago. But here, again, the duty is far from being the greatest evil. Let any one turn to the act: he will find 32 clauses of regulations, penalties, and prohibitions; all vexatious to the manufacturer, and all to be paid for by the public. I have said that the duty on flint glass is 6*d.* per pound; the glass, when made, selling for 1*s.* But the excise officer has the power of imposing the duty, either when the glass is in the pot, 3*d.* per pound, or after it has been turned out, at 6*d.*; the glass, when turned out, gaining 100 per cent. It is found more advantageous to the revenue to exact the duty on glass in the pot, at 3*d.*; and in this way the duty is raised to 7*d.* Nor is this all. The manufacturer is driven by this method into the necessity of producing frequently an article which he does not want. He makes the fine glass from the middle; the coarser from the top and bottom of the pot. He frequently wants only fine glass, and he would re-melt the flux of the coarser parts if he had not paid duty upon it; but of course he is unable to do so. All the glass manufacturers whom I have consulted, agree that the whole cost of the excise to the consumer, besides the duty, which is 100 per cent. is 25 per cent.; and besides, there is great inconvenience and oppression from the frauds that are daily taking place. And observe the effect which is produced upon your trade, both at home and abroad.

"A manufacturer who has lately travelled through France, the Netherlands, and Germany, has assured me that our manufacturers could advantageously cope with foreigners, were it not for the duties

imposed by the government. Labour is as cheap in this country, our ingenuity is greater, and the materials are also as cheap; it is, then, the vexatious onerous duty alone that gives the foreign manufacturer the advantage over the English. But the effect of the duty goes further; it operates to prevent all improvement in the article; because, to improve, experiments must be made; but a man with a duty of 125 per cent. over his head is not very likely to make many experiments. This argument applies especially with respect to colours. A manufacturer has assured me that he has never been able to produce a beautiful red, because the duties have prevented his trying the necessary experiments, without his incurring a great risk or loss. Thus a miserable duty, amounting to only 500,000*l.*, and upon which a charge of 10 per cent. is made for collecting, is allowed to impede our native industry, and to put a stop to all improvement, and be a source of endless oppression and fraud. I really cannot believe that the legislature will resist such an appeal as the manufacturers of this article could make to them, or refuse to relieve them from the gratuitous injury which is inflicted on them."

The following accounts show, better than any reasoning, the injurious influence of the existing duties. — Instead of increasing, as it certainly would have done, had it not been crushed by exorbitant duties, the glass manufacture has gone on progressively declining from the period when Mr. Thomson made the excellent speech now quoted, down to the present day. The falling off in the bottle glass department is particularly striking. The duties being so very high, the necessity of giving drawbacks on the glass exported opens a wide door to every species of fraud. If the duty must be kept up, it ought, at all events, to be reduced a half, and simplified as much as possible. This would materially relieve the manufacture; and would not, we feel confident, occasion the smallest loss of revenue. It is monstrous, indeed, to see destructive duties tenaciously defended on the stale and stupid pretence of their being necessary to the preservation of the revenue, when, in point of fact, there is not a single instance in which they have been reduced, that the revenue has not increased.

I. Account of the Number of Glass-houses respectively employed in the Manufacture of Broad, Crown, Flint, Plate, and common Bottle Glass, in each Year, from 1829 to 1832 inclusive, in the United Kingdom.

Years.	Broad Glass.	Crown.	Flint.	Plate.	Common Bottle Glass.
1829	2	28	54	3	42
1830	2	25	54	2	39
1831	2	24	55	2	36
1832	2	28	59	2	39

II. Account of the Quantities of Flint, Plate, Broad, Crown, and Bottle Glass, charged with the Duty in each Year, from 1829 to 1832, respectively, with the Rates of Excise Duty and Revenue accruing thereon.

Years.	Flint Glass.	Rate of Duty	Plate.	Rate of Duty	Broad.	Rate of Duty	Crown.	Rate of Duty	Bottle Glass.	Rate of Duty	Gross Duty.	Drawback.	Revenue.	
	<i>Cwt.</i>	<i>s.</i>	<i>Cwt.</i>	<i>s.</i>	<i>Cwt.</i>	<i>s.</i>	<i>Cwt.</i>	<i>s. d.</i>	<i>Cwt.</i>	<i>s.</i>	<i>l.</i>	<i>s. d.</i>	<i>l.</i>	<i>s. d.</i>
1829	79,250	56	14,484	60	6,864	30	114,862	73 6	382,894	7	831,809 18 10	224,794 17 2	607,015 1 8	
1830	72,942		13,301		4,845		96,565		340,793		725,597 1 3	182,678 4 8	542,918 16 7	
1831	75,619		15,067		5,915		100,086		293,868		736,512 0 1	204,152 2 0	532,359 18 1	
1832	75,771		12,270		5,304		103,902		316,365		748,097 3 11	189,565 7 8	558,531 16 3	

III. Account of the Quantities of British-made Glass retained for Home Consumption, with the Imports of Foreign Glass entered for Home Consumption; the Amount of Customs Duty on the latter, and the Nett Revenue arising from British Glass, in each Year, from 1829 to 1832, both inclusive.

British.						Foreign.					
Years.	Flint.	Plate.	Broad.	Crown.	Bottle.	Plate.	Crown.	Bottle.	Revenue on Foreign Glass.	Nett Revenue on British Glass.	
	<i>Cwt.</i>	<i>Cwt.</i>	<i>Cwt.</i>	<i>Cwt.</i>	<i>Cwt.</i>	<i>Sq. Feet.</i>	<i>Cwt.</i>	<i>Quarts.</i>	<i>l.</i>	<i>l.</i> <i>s. d.</i>	
1829	49,004	14,299	6,864	97,134	209,862	1,763	152	764,778	16,708	610,307 1 8	
1830	48,063	13,057	4,845	84,178	165,549	1,436	104	743,768	16,411	526,507 16 7	
1831	48,887	14,796	5,915	83,527	143,989	863	104	693,454	15,841	516,518 18 1	
1832	49,552	11,990	5,304	90,253	151,705	717	25	645,526	14,532	543,999 16 3	

(Compiled from the *Parl. Papers*, Nos. 564. and 747. Sess. 1833.)

3. *Regulations as to the Manufacture of Glass.* — The excise regulations with respect to glass are numerous, complex, and enforced under heavy penalties. We can notice only a few of the leading regulations. All glass makers must take out a licence, renewable annually, which costs 20*l.* for each glass-house; and they must make entry at the next excise office of all workhouses, furnaces, pots, pot-chambers, annealing arches, warehouses, &c., under a penalty of 200*l.* No pot is to be charged without giving twelve hours' previous notice, in writing, of the time of beginning, the weight of metal, and species of glass, on pain of 50*l.* If, after notice given and a gauge taken by the officer, any material or preparation be put into any pot, a penalty of 50*l.* is incurred; but if the manufacture be of flint glass, the penalty is 200*l.* Manufacturers of flint glass are allowed 3 hours for beginning to charge their pots after the time specified in their notices. Entries of the quantities made are to be made in writing, upon oath, and the duties paid monthly in London, and every 6 weeks in the country. Duty upon materials lost or spoiled is allowed for, upon due proof being made of the fact. Officers at all times, by day and night, are to have access to workhouses, &c., to gauge the materials, and mark the pots as they think fit; any attempt to obstruct the officers so employed incurs a penalty of 200*l.* the counterfeiting, altering, or effacing any marks made by the officers is visited with a penalty of 50*l.*; a penalty of 20*l.* being also imposed upon any one procuring or conniving at its being done. Officers are entitled to take samples, not exceeding 4 ounces in all, out of each pot; paying for them, if demanded, 4*d.* an ounce. The whole of the metal intended to be manufactured into common glass bottles is to be worked within 16 hours next after the same shall be begun; and when

the bottles are deposited in the annealing arches, manufacturers are again, in the presence of the officer, to charge each pot with fresh materials, other than broken glass, not less than 50 lbs. weight; and declarations are to be delivered, in writing, of the number of such bottles, on penalty of 100*l.*

Manufacturers of glass bottles are to affix proper hooks or staples, with scales and weights, to be approved of, in writing, by the surveyor or supervisor, under a penalty of 50*l.*; the using any false or insufficient scales or weights in the weighing of bottles, incurs a penalty of 100*l.*

Notices are not to be given for drawing out bottles, but only between 8 o'clock in the morning and 6 in the afternoon.

No crown glass, or German sheet glass, or broad or spread window glass, shall be made of greater thickness, excluding the centre or bullion and the selvage or rim thereof, than one ninth part of an inch, unless notice shall have been given that it was intended to manufacture the metal into plate glass, and the duty on plate glass be paid thereon. — (See the *Statutes in Burn's Justice*, Marriott's ed. vol. ii. pp. 186–228.)

For an account of the duties on foreign glass imported into Great Britain, and the drawback, &c. allowed upon the exportation of British-made glass, see *TABLE F.*

4. *Exportation of Glass.* — It is enacted by stat. 6 Geo. 4. c. 117, that no flint glass shall be entitled to the drawback on exportation, if it be not of the specific gravity of 3,000, that of water being 1,000; and if it be not worth at least 1*l.* 4*d.* a pound for home consumption at the time when it is entered for exportation. All flint glass entered for exportation, of less specific gravity than 3,000, or of less value than 1*l.* 4*d.* per pound, is forfeited, and may be seized by any officer of excise. — *Sees. 24, 25.*

The exporter of glass is to make oath that he believes it to be entirely of British manufacture, and that the duties imposed upon it by law have been paid. Persons wilfully taking a false oath in this matter are liable to the pains and penalties of perjury. (55 Geo. 3. c. 15. sect. 5.)

Security by bond is to be given (usually for a larger sum and a greater quantity of goods than are intended to be exported), that glass, on the exportation of which a drawback is allowed, shall be shipped within 1 month after the date of such security; but if the commission is to be satisfied that the shipment of the glass within the specified time has been prevented by some unavoidable accident, they may grant further time, not exceeding 3 months, for the shipment thereof. — Sect. 7.

No drawback is to be allowed upon the exportation of used, old, or second hand glass. — Sect. 9.

By stat. 54 Geo. 3. c. 39. sect. 6, it is enacted, that no drawback shall be allowed for any regular panes, squares, or rectangular figures of spread glass or other window glass, any part of which shall consist of or include the bullion or thick centre part of the table from which such panes, squares, or rectangular figures shall have been cut or taken, or any part of the said bullion, unless no side of any such panes, &c. shall measure less than 8 inches; nor shall any drawback be allowed for any lozenges, any part whereof shall consist of or include the bullion or thick centre part of the table from which such lozenges shall have been taken, or any part of the bullion, unless no side of any such lozenge shall measure less than 8 inches; nor unless the distance between the two obtuse angles of each such lozenge shall measure 8 inches at the least; nor shall any drawback be allowed for any lozenges not containing the bullion or thick centre part of the table from which such lozenges shall have been cut or taken, or any part of the bullion, unless the distance between the two obtuse angles of every such lozenge shall measure $\frac{3}{4}$ inches at least; and all window glass, any part whereof shall include or consist of the bullion or thick centre part of the table from which the same shall have been cut or taken, or any part of which shall be of or less dimensions than as aforesaid, shall be deemed to be waste glass; and if any person shall knowingly enter or ship for exportation, in order to obtain any drawback, any panes, squares, or rectangular figures or lozenges of spread window glass, commonly known by the name of broad glass, or other window glass, not being spread glass as aforesaid, containing or including the bullion or thick centre part of the table from which such panes, squares, rectangular figures, or lozenges of spread glass or other window glass respectively, which shall not be of the dimensions in that behalf aforesaid, such person shall, for every package containing any such glass so entered or shipped contrary to this act, forfeit 100*l*.

By 52 Geo. 3. c. 77. sect. 6, it is enacted, that no glass whatsoever made or imported into Great Britain and Ireland and imported into Great Britain, shall be packed for exportation on drawback, in any package made with any void space in or between the component parts thereof, but all such glass shall be packed for exportation in casks, boxes, or chests only, and in which the exporter shall, previous to the packing of such glass, therein, have cut or sunk a sufficient number of circular cavities, each thereof not less than $\frac{1}{4}$ of an inch, nor more than $\frac{1}{2}$ inch in diameter, to receive the seal directed to be put on such package, and for the purpose of protecting such seal from being destroyed, defaced, broken, or damaged; and where any such glass shall be packed for exportation in any cask, box, or chest, each such cavity shall be cut and sunk, one part thereof on the edge of the lid or cover, and the other on the side of such box or chest, so that each such seal may be placed from which by the proper officer of excise, on the wood of each lid or cover, and the residue on the wood of the side of each box or chest; and no drawback shall be paid for any glass not packed in a cask, box, or chest as aforesaid, nor for any glass packed in any box or chest not having a sufficient number of such cavities: provided that nothing herein shall prohibit the packing of whole or half tables of spread glass, or crown glass, or any common bottles or other made of common bottle metal, in any crate or other package whatsoever.

Fraudulent Packing. — If any person shall place any brick, stone, or any other heavy substance, other than flint glass, or phial glass, or broad glass, or crown glass, in any cask, box, or chest containing flint glass, &c. packing or packed for exportation on drawback, the person so offending shall, for every offence forfeit 50*l*.; and if any person shall place any brick, stone, or other heavy substance contained therein shall be forfeited. (52 Geo. 3. c. 77. sect. 7.)

Any person altering or defacing any marks on any cask, box, &c. containing glass for exportation, expressing the weight and tare of such cask, &c., or the weight of the glass therein, or the time or place of packing, or the number of the cask, &c., shall for each offence forfeit 20*l*., with the glass. — Sect. 8.

The officers of excise are to brand or mark every cask, box, &c. of glass for exportation with the letters E. G.; and if any cask, &c. of glass so branded be not put on board within 12 hours after the branding thereof, or if any cask, &c. so branded be found on land after 12 months from the time when such glass was packed for exportation, the same shall be forfeited. Any person oblitterating, defacing, altering, &c. the aforesaid letters, to forfeit 200*l*. — Sect. 9.

By 56 Geo. 3. c. 108. it is enacted, that no drawback shall be paid for the exportation of any ground or polished plate glass made in Great Britain, unless such glass be exported in rectangular plates of the size of 6 inches in length by 4 inches in breadth at the least, and unless each plate of such glass be free from stains and blisters, and be perfect and fit for immediate use, as and for ground and polished plate glass; and if any person shall pack or ship for exportation on drawback, any plate of plate glass as ground and polished plate glass made in Great Britain, which is not plate glass, or has not been ground and polished, or which shall be foreign glass, or of less dimension or thickness throughout than aforesaid, or shall be stained, or blistered, or imperfect, or not immediately fit for use as ground and polished plate glass, or any other sort of glass, or any package, or for every such offence forfeit 100*l*.; and all the glass therewith, shall be forfeited, and the person so offending shall forfeit for each such package 100*l*.

Any person packing for exportation on drawback any unground or unpolished plate glass of less or greater dimensions in thickness and size than as last aforesaid, or any foul, imperfect, or unmerchable unground or unpolished plate glass, or any package, or for every such offence forfeit 100*l*.; and all the glass therewith, shall be forfeited, and the person so offending shall forfeit for each such package 100*l*. (56 Geo. 3. c. 108. sect. 4.)

By 17 Geo. 3. c. 39. it is enacted, that if glass shipped for drawback be fraudulently unshipped or relanded, every person in anywise concerned or assisting in the same shall, over and above all other penalties, forfeit for every such offence 100*l*.; and every person knowingly entering any broken or waste glass for exportation upon a drawback shall, exclusive of all other pains and penalties, forfeit 100*l*. — Sect. 37.

By 6 Geo. 4. c. 117. it is enacted, that every person shipping or intending to ship, or being about to ship, in Ireland, any plate glass, broad glass, or crown glass, for exportation on drawback, or for the removal of such glass, or for which shall give 24 hours' notice of such intention, and of the place of shipping, to the nearest collector or officer of excise; and such collector and officer are required thereupon to attend, and to cause all such glass to be weighed and measured; and in case such glass has not been charged with the respective duties under the provisions of this act, and is about to be removed to Great Britain, it shall be lawful for such collector or officer, and he is required to charge all such glass with duty at the respective rates of duty made payable by this act on such sort or kind of glass respectively; and upon payment of such duty, it shall be lawful for such collector or officer to grant a certificate of the payment of such duty, to accompany such glass upon such removal, and to be produced at the port of entry in Great Britain; and in case any such glass which shall have been duly charged with the respective duties payable by this act shall be entered for exportation to foreign parts upon drawback, or be sent and removed to Great Britain, it shall be lawful for such collector or officer, upon proof that such duties have been paid, or have been charged and duly secured to be paid, to grant a certificate of the payment of such duty, or a certificate that such duty has been charged and duly secured to be paid, to accompany such glass upon such exportation to foreign parts or such removal to Great Britain, and to be there produced as aforesaid; and if at any time any person shall export or enter for exportation from Ireland, upon drawback, or shall remove or send from Ireland to be brought into Great Britain, or shall bring into Great Britain, any plate glass, broad glass, or crown glass, or any such glass, without a certificate, containing such particulars as aforesaid; or if any person shall refuse to produce such certificate at the port of entry in Great Britain, or shall forge or counterfeit any certificate required in this act, or shall make use of or deliver any false or untrue certificate as and for a certificate required by this act; all such glass respectively shall be forfeited, and may be seized by any officer of excise, and the person so offending shall forfeit 500*l*.: provided always, that if any plate glass, broad glass, crown glass, which shall have been previously sent to Ireland from Great Britain, on drawback, shall at any time afterwards be sent or removed to Great Britain, the rate of duty to be charged thereon as aforesaid shall be equal and according to the rate of drawback now payable thereon respectively when exported to foreign parts. — Sect. 7.

GLOVES (Ger. *Handschuhe*; Fr. *Gants*; It. *Guanti*; Sp. *Guantes*; Rus. *Rukawizii*, *Pertschatki*, *Golizii*), well known articles of dress used for covering the hands, usually made of leather, but frequently also of cotton, wool, silk, &c. The leather used in the manufacture of gloves is not, properly speaking, tanned, but prepared by a peculiar process that renders it soft and pliable. Some sorts of leather gloves admit of being washed, and others not. Woodstock and Worcester, but particularly the former, are celebrated for the manufacture of leather gloves of a superior quality; in which a great number of women and girls, as well as men, are employed. The produce of the Worcester manufacture has been estimated at about 42,000 dozen pairs of oil leather, or beaver gloves; and 470,000 dozen pairs of kid and lamb-skin gloves; the value of the whole, when finished, being about 375,000*l*. Besides Worcester and Woodstock, London, Yeovil, Ludlow, and Leominster are the principal seats of the leather glove manufacture. Gloves are sometimes sewed by machinery; but this is done only to improve the work by rendering the stitches more correctly equidistant, as it is not cheaper than manual labour. Limerick used to be famous for the manufacture of a sort of ladies' gloves, called chicken gloves. Large quantities of cotton gloves are made at Nottingham and Leicester.

Influence of Repeal of Prohibition of Importation. — The importation of leather gloves and mitts was formerly prohibited, under the severest penalties. This prohibition had the effect, by preventing all competition and emulation with the foreigner, to check improvement, and to render British gloves at once inferior in quality and high in price. This system was, however, permitted to continue till 1825, when the prohibition was repealed, and gloves allowed to be imported on payment of duties, which, though high, are not prohibitory. This measure was vehemently opposed; and many predictions were made of the total ruin of the manufacture; but in this, as in every similar instance, experience has shown that the trade had not been really benefited; but that, on the contrary, it had been injured by the prohibition. The wholesome competition to which the manufacturers now felt themselves, for the first time, exposed, made them exert all their energies; and it is admitted on all hands, that there has been a more rapid improvement in the manufacture during the last half dozen years than in the previous half century. There is still, no doubt, a great deal of complaining of a decay of trade among the leather glove manufacturers; but we are assured that, if there be any real foundation for their complaints, it is ascribable far more to the growing use of home-made cotton gloves than to the importation of foreign leather gloves; and had it not been for the improved fabric, and greater cheapness of British leather gloves, that has grown out of the new system, it is abundantly certain that cotton gloves would have gained still more rapidly on them. In point of fact, however, it does not appear that there has been any falling off in the leather glove trade. On the contrary, the fair inference seems to be that it has materially increased: at all events, there has been a very considerable increase in the number of skins brought from abroad to be used in the manufacture, and consequently in the number of pairs of gloves produced from such skins; and there is no reason for thinking that it is at all different with the other departments.

Leather gloves must be imported in packages, containing each 100 dozen pairs at least, and in vessels of 70 tons burden or upwards, on penalty of forfeiture. — (7 *Geo.* 4. c. 48. § 7.)

Account of the Number of Dozen Pairs of Habit Gloves, Men's Gloves, and Women's Gloves and Mitts, imported into the United Kingdom; the Amount of Duty paid thereon during the Years 1828, 1829, and 1830; and the Rates of Duty.

Years.	Habit Gloves.		Men's Gloves.		Women's Gloves and Mitts.		Total Quantity of Leather Gloves and Mitts imported.		Total Receipt of Duty on Leather Gloves and Mitts.		
	Dozen.	Pairs.	Dozen.	Pairs.	Dozen.	Pairs.	Dozen.	Pairs.	£.	s.	d.
1828	69,564	7	27,668	10	3,025	8	100,259	1	21,653	3	8
1829	45,679	5	23,635	6	2,781	6	72,096	5	15,510	15	8
1830	62,925	10	25,013	3	3,187	8	91,126	9	19,488	1	7
1831	-	-	-	-	-	-	99,705	5	21,848	0	0
1832	-	-	-	-	-	-	126,386	0	27,106	0	0
Rates of duty throughout the whole period -	4s. per doz. pair.		5s. per doz. pair.		7s. per doz. pair.						

Account of the Number of Lamb and Kid Skins entered for Home Consumption in the Twelve Years ending with 1831, with an Estimate of the Quantity of Gloves which such Skins would produce, on the Supposition that from each 120 Skins there would be manufactured 18 Dozen Pairs of Gloves.

Years.	Number of Lamb Skins.	Number of Kid Skins.	Total Lamb and Kid.	Doz. Gloves produced each Year.	Years.	Number of Lamb Skins.	Number of Kid Skins.	Total Lamb and Kid.	Doz. Gloves produced each Year.
1820	932,817	286,443	1,219,260	182,889	1826	1,743,778	575,533	2,319,311	347,886
1821	1,202,029	242,996	1,445,025	216,756	1827	2,749,397	640,863	3,390,260	508,536
1822	1,908,651	408,523	2,317,174	347,562	1828	2,917,476	904,639	3,822,115	573,300
1823	1,974,143	497,444	2,471,587	370,728	1829	1,930,390	698,604	2,628,994	394,344
1824	2,201,295	631,995	2,833,290	424,980	1830	1,859,850	1,086,209	2,946,059	441,900
1825	2,098,553	771,522	2,870,075	430,506	1831	2,892,934	1,008,307	3,901,241	585,180

GOLD (Ger. *Gold*; Du. *Goud*; Da. and Sw. *Guld*; Fr. *Or*; It. and Sp. *Oro*; Port. *Oiro*, *Ouro*; Rus. *Soloto*; Pol. *Zloto*; Lat. *Aurum*; Arab. *Tibr* and *Zeheb*; Sans. *Swarna*; Malay, *Mās*), the most precious of all the metals, seems to have been known from the earliest antiquity. It is of an orange red, or reddish yellow colour, and has no perceptible taste or smell. Its lustre is considerable, yielding only to that of platinum, steel, silver, and mercury. It is rather softer than silver. Its specific gravity is 19.3. No other substance is equal to it in ductility and malleability. It may be beaten out into leaves so thin, that one grain of gold will cover $56\frac{3}{4}$ square inches. These leaves are only $\frac{1}{282003}$ of an inch thick. But the gold leaf with which silver wire is covered has only $\frac{1}{12}$ of that thickness. An ounce of gold upon silver is capable of being extended more than 1,300 miles in length. Its tenacity is considerable, though in this respect it yields to iron, copper, platinum, and silver. From the experiments of Seckingen, it appears that a gold wire 0.078 inch in diameter, is capable of supporting a weight of 150.07 lbs. avoirdupois without breaking. It melts at 32° of Wedgwood's pyrometer. When melted, it assumes a bright bluish green colour. It expands in the act of fusion, and consequently contracts while becoming solid more than most metals; a circumstance which renders it less proper for casting in moulds. — (Thomson's *Chemistry*.)

For the quantities of gold produced, and the places where it is produced, see PRECIOUS METALS.

GOMUTI, or **EJOO**, a species of palm (*Borassus Gomutus*), growing in the Indian islands. A valuable product is obtained from this palm, resembling black horse hair; it is found between the trunk and the branches, at the insertion of the latter, in a matted form, interspersed with long, hard, woody twigs of the same colour. When freed from the latter, it is manufactured by the natives into cordage. Its fibres are stronger and more durable, but less pliant, than those of the cocoa nut, or coir —

(see COIR); and is, therefore, fitter for cables and standing rigging, but less fit for running rigging. The native shipping of the Eastern islands of all kinds are chiefly equipped with cordage of the gomuti; and the largest European shipping in the Indies use cables of it. It undergoes no preparation but that of spinning and twisting; no material similar to our tar or pitch, indispensable to the preservation of hempen cordage, being necessary with a substance that, in a remarkable degree, possesses the quality of resisting alterations of heat and moisture. The gomuti of Amboyna, and the other Spice islands, is the best. That of Java has a coarse ligneous fibre. Gomuti is generally sold in twisted shreds or yarns, often as low as 1 dollar a picul, and seldom more than 2. Were European ingenuity applied to the improvement of this material, there seems little doubt that it might be rendered more extensively useful. — (*Crawford's East. Archip.* vol. iii. p. 425.)

GOOD HOPE, CAPE OF. See CAPE TOWN.

GOTTENBURGH, or, more properly, **GOTHABORG**, on the south-west coast of Sweden, bordering the Cattegat, near the mouth of the river Götha, lat. $57^{\circ} 42' 4''$ N., lon. $11^{\circ} 57' 45''$ E. Population 21,000 *, and increasing. Vessels do not come close to the city, but lie in the river or harbour at a short distance from the shore, goods being conveyed from and to them by lighters that navigate the canals by which the lower part of the town is intersected. The depth of water in the port is 17 feet, and there is no tide, bar, or shallow. A vessel entering the Götha must take a pilot on board, whose duty it is to meet her $\frac{1}{2}$ a league west of Wingo beacon. After Stockholm, Gottenburgh has the most extensive commerce of any town in Sweden. Iron and steel, the former excellent, but the latter inferior to that made in England, form the principal articles of export. They are brought from the rich mines of Wermeland, distant about 200 miles; being conveyed partly by the lake Wener, partly by the Tröllhætta canal — (see CANALS), — and partly by the river Götha. The exports of iron, in 1831, amounted in all to 21,639 tons, of which 15,400 tons were taken by the United States, and 4,511 tons by England. The original cost of iron is supposed to be increased about 5 per cent. by the expense of its conveyance to Gottenburgh; and the shipping charges, inclusive of the export duty, are about 10 per cent. additional. The next great article of export is timber, particularly deals, which are also furnished by Wermeland. Of these, the exports, in 1831, were 52,866 dozen, of which 40,600 dozen went to Great Britain, and the residue to France, Holland, &c. The other articles of export are, linen, sail-cloth, tar, copper, alum, glass, cobalt, manganese, linseed, oak bark, bones, juniper berries, cranberries, rock moss for dyeing, &c. Grain is sometimes imported and sometimes exported. The principal articles of import are sugar, coffee, tobacco, cotton yarn and twist, salt, indigo, and dye woods, South Sea oil, rice, herrings, wine, spices, &c. In 1831, 529 ships, of the burden of 63,075 tons, entered Gottenburgh. Of these, 68 ships, carrying 16,770 tons, were American; and 41 ships, carrying 5,131 tons, British. The rest belonged, for the most part, to Sweden, Norway, and Denmark. About 80 vessels, of the burden of 14,000 tons, belong to the port; but the native shipping is decreasing.

Herring Fishery. — Gottenburgh used, at no distant period, to be one of the principal seats of the herring fishery; but at present this branch of industry is quite extinct, and it has always been very capricious. From 1556 to 1588, great quantities of herrings were taken; from 1588 to 1660, they left the coast; during the next 15 years they were again abundant; but from 1675 to 1747, they entirely disappeared. From 1747 to 1770, they were abundant, 186,614 barrels being taken in 1763, and 151,483 in 1768. From 1786 to 1799, the fishery was very good, from 110,000 to 190,000 barrels being annually exported. In 1804, the export was 79,512 barrels. In 1808 and 1809, fish were very scarce; and in 1812 they entirely disappeared, and have not hitherto returned; so that Gottenburgh, instead of exporting, at present imports considerable supplies of herrings.

The customs duties produced, in 1831, 749,732 dollars banco, or 53,552*l.* Both iron and timber pay duties on exportation, but they are not very heavy.

Custom-house Regulations and Port Charges. — On arriving in port, no person is allowed to board or to leave a vessel till she be in custody of the officers; who, having inspected the manifest and papers, send them to the Custom-house. An officer is appointed to superintend the unloading and also the loading. The public cargoes of all sorts on a Swedish ship and on a foreign ship not privileged, each of 300 tons burden, unloading and loading mixed cargoes at Gottenburgh, would be, on the former 24*l.* 5*s.* 7*d.*, on the latter 49*l.* 5*s.* 7*d.* On a privileged foreign ship the charges are the same as on a Swedish ship.

Warehousing System. — Goods may be bonded for any length of time, on paying $\frac{1}{2}$ per cent. *ad valorem* for the first 2 years, and $\frac{1}{4}$ per cent. annually thereafter.

Commission, Credit, &c. — The usual rate of commission is 2 per cent. Goods are commonly sold on credit. Raw sugar at 9 months, with 3 months' interest to the seller. Other goods at 3, 4, and 6 months.

Commercial Policy. — But for the perverse policy of its government, the trade of Gottenburgh, and of Sweden in general, would be far greater than it is. Its rich and exhaustless mines and forests furnish an ample supply of equivalents for whatever might be imported into the country; but instead of allowing the energies of the nation to be employed in this safe and natural channel, government has attempted, by a system of prohibitions and heavy duties, to raise, *coute qui coute*, a manufacturing inter-

Banking, &c. — There are no public or private banking establishments at Gottenburgh for the issue of notes; but the national bank has two offices here which advance limited sums of money, at 5 per cent. on the security of goods, and in discount of bills. Some of the English insurance companies have agents here, who do a good deal of business.

Sea Stores, Water, &c. — These may be had here of excellent quality and cheap. Beef 1*l.* 6*d.* per lb., best rye bread 2*d.* per lb., and butter 6*d.* per lb.

Freight to London, in 1832, iron, 10*s.* a ton; deals, per Petersburg standard hundred, 2*l.* 10*s.*

Money, Weights, Measures, &c. — same as at STOCKHOLM, which see.

In compiling this article, we have made use of the *Consul's Answer*, dated 19th of January, 1833; *Coxe's Travels in the North of Europe*, vol. iv. pp. 267–275; *Odly's European Commerce*, p. 314; and some valuable private communications.

* This is the population as given in the *Weimar Almanac* for 1832; according to the Consul's report it is under 18,000.

est, and to make Sweden independent of foreigners! In consequence, a good many cotton and woollen mills have been established in different parts of the country. It would, however, be absurd to imagine that they should ever be able to furnish products at so cheap a rate as they may be imported for from this and other countries, enjoying superior facilities for the prosecution of manufacturing industry. This forced system is, therefore, doubly injurious to Sweden; first, by lessening the foreign demand for her peculiar products, and secondly, by diverting capital and industry into the least productive channels, forcing the inhabitants to pay an artificially enhanced price for some highly necessary articles, and encouraging smuggling. But, pernicious as the system is, so great a proportion of the scanty capital of Sweden is now embarked under its aegis, that the return to a better order of things will be a work of much difficulty. It need not surprise us to learn that the imposition in this country of oppressive discriminating duties on timber from the north of Europe had a material influence in stimulating the Swedes to endeavour to dispense with foreign, that is, with British, manufactured articles!

GRACE, DAYS OF. See EXCHANGE.

GRAPES (Ger. *Trauben*; Fr. *Raisins*; It. *Grappoli*, *Grappi*; Sp. *Uvas*, *Racimos*; Lat. *Uvæ*), a well known fruit, produced from the vine. France, Spain, Portugal, and Italy, as well as some parts of Germany and Hungary, produce grapes which yield wines of various qualities and flavour, many of them excellent. We import green grapes from Malaga and some other parts of Spain; they are brought packed in jars, and secured from damage by means of saw-dust, plentifully strewed between the layers of fruit. The grapes grown in Great Britain in the open air are much smaller, and by no means so luscious, as those of foreign countries; but those raised in hot-houses are quite equal, if not superior, to the former. Grapes are imported not only in their natural state, but dried and preserved, in which latter state they are denominated RAISINS; which see.

GRINDSTONES, flat circular stones of different diameters and thickness, mounted on spindles or axles, and made to revolve with different degrees of velocity, employed to polish steel articles, to give an edge to cutting instruments, &c. Grindstones not in constant use are commonly turned by winch handles; but at Sheffield and other places, where polished articles and cutlery are extensively manufactured, large numbers of grindstones, being mounted in buildings appropriated to that purpose, called grind or blade mills, are turned by straps, acting on their axles, the moving power being either water or steam. The stone best suited to form grindstones is what is called a sharp-grit; it being chosen finer or coarser grained according to the purposes for which they are destined. The principal grindstone quarry in England is at Gateshead Fell, in the county of Durham; where they are produced in vast numbers, not only for home use, but for exportation to all parts of the world. But those principally in use at Sheffield are mostly quarried at Wickersley, in Yorkshire.

They are classed in eight different sizes, called *foots*, according to their dimensions, as in the following Table:—

Denominations.	Diameter.	Thickness.	No. in a Chaldron.	Denominations.	Diameter.	Thickness.	No. in a Chaldron.
	<i>Inches.</i>	<i>Inches.</i>			<i>Inches.</i>	<i>Inches.</i>	
1 Foot	10	2	36	5 Foots	35	5	5
2 Foots	14	2½	27	6 Foots	42	6	3
3 Foots	20	4	18	7 Foots	50	6	1½
4 Foots	28	4	9	8 Foots	56	8	1

A grindstone foot is 8 inches: the size is found by adding the diameter and thickness together. Thus, a stone 56 inches diameter by 8 thick, making together 64 inches, is an 8-foot stone, of 8 inches each foot.

Besides the above sizes, grindstones are made, when ordered, of any intermediate dimensions: many are made much larger than any of the above sizes; some as large as 76 inches diameter, and 14 or 15 inches thick, which are a great weight, a cubic foot weighing 1 cwt. 1 qr. 14 lbs. — (*Rees's Cyclopædia*; *Bailey's Survey of Durham*, p. 43.)

Grinding is an unhealthy and dangerous employment. For some purposes, the stones are made to revolve with an extreme degree of velocity; which makes them occasionally fly in pieces. But the greatest annoyance to which the grinder is exposed, is from his inhaling the minute particles of stone, and of iron and steel, that are always flying about, particularly in the process termed dry grinding. Contrivances have been suggested for obviating this serious inconvenience; but whether it be owing to their unsuitableness, or to the carelessness of the workmen, none of them has succeeded in practice. — (*Treatise on Iron and Steel*, *Lardner's Cyclopædia*, p. 293.)

GUAIAACUM, or LIGNUM VITÆ (Fr. *Gayac*, *Bois saint*; Ger. *Pockhalm*; It. *Guajaco*; Lat. *Guaiaacum*, *Lignum vitæ*; Sp. *Guayaco*), the wood of a tree, a native of Jamaica, Hayti, and the warmer parts of America. It is a dark-looking evergreen, growing to from 40 to 50 feet in height, and from 14 to 18 inches in diameter. The bark is hard, smooth, and brittle; the wood is externally yellowish, and internally of a blackish brown colour. *Lignum vitæ* is the weightiest timber with which we are acquainted, its specific gravity being 1.333. It is exceedingly hard, and difficult to work. It can hardly be split, but breaks into pieces like a stone, or crystallised metal. It is full of a resinous juice (*guaiac*), which prevents oil or water from working into it, and renders it proof against decay. Its weight and hardness make it the very best timber for stampers and mallets; and it is admirably adapted for the sheaves or pulleys of blocks, and for friction rollers or castors. It is extensively used by turners.

The *guaiac*, or gum, spontaneously exudes from the tree, and concretes in very pure tears. It is imported in casks or mats; the former containing from 1 to 4 cwt., the latter generally less than 1 cwt. each. Its colour differs considerably, being partly brownish, partly reddish, and partly greenish; and it always becomes green when left exposed to

the light in the open air. It has a certain degree of transparency, and breaks with a vitreous fracture. When pounded, it emits a pleasant balsamic smell, but has scarcely any taste, although when swallowed it excites a burning sensation in the throat. When heated, it melts, diffusing, at the same time, a pretty strong fragrant odour. Its specific gravity is 1.229. — (See *Veget. Sub., Lib. of Entert. Knowledge; Thomson's Chemistry, &c.*)

GUERNSEY. For the peculiar regulations to be observed in trading with Guernsey, Jersey, &c., see **IMPORTATION AND EXPORTATION.**

GUMS, RESINS, GUM-RESINS. In commerce, the term gum is not only applied to gums properly so called, but also to resins and gum-resins. But though these substances have many properties in common, they are yet sufficiently distinct.

I. Gum is a thick transparent fluid that issues spontaneously from certain species of plants, particularly such as produce stone fruit, as plum and cherry trees. It is very adhesive, and gradually hardens by exposure to the atmosphere. It is usually obtained in small pieces, like tears, moderately hard and somewhat brittle while cold; so that it can be reduced by pounding to a fine powder. When pure, it is colourless; but it has commonly a yellowish tinge; it is not destitute of lustre; it has no smell; its taste is insipid; its specific gravity varies from 1.3161 to 1.4317; it readily dissolves in water, but is insoluble in alcohol. Gum is extensively used in the arts, particularly in calico printing, to give consistence to the colours, and to hinder them from spreading. It is also used in painting, in the manufacture of ink, in medicine, &c.

The only important gums, in a commercial point of view, are *gum Arabic* and *gum Senegal*.

1. Gum Arabic (Fr. *Gomme Arabique*; It. *Gomma Arabica*; Ger. *Arabische gummi*; Arab. *Tolh*), the produce of the *Acacia vera*, a tree growing in Arabia, and in many parts of Africa. The gum exudes naturally from the trunk and branches, and hardens by exposure to the air. "The more sickly the tree appears, the more gum it yields; and the hotter the weather, the more prolific it is. A wet winter and a cool or mild summer are unfavourable to gum." — (*Jackson's Morocco*, p. 84.) It is in irregularly shaped pieces, hard, brittle, and semi-transparent. When pure it is almost colourless, or of a pale yellowish hue; being insipid, inodorous, and dissolving completely in the mouth. Specific gravity 1.31 to 1.43. It is often mixed with gum Senegal. East India gum Arabic is, though a useful, a spurious article, not being the produce of the *acacia vera*, but of other species of plants. The best gum is either imported direct from Alexandria, Smyrna, Tripoli, Mogadore, Tangiers, &c., or at second hand from them through Gibraltar, Malta, and the Italian ports. The price depends principally on its whiteness and solubility, increasing and diminishing, according as the article has more or less of these qualities. — (*Thomson's Dispensatory, and private information.*)

At an average of the 3 years ending with 1831, the gum Arabic entered for consumption amounted to 13,574 cwt. a year. Previously to last year (1832), the duty on gum Arabic from a British possession was 6s. a cwt., and from other parts 12s.; but the duty on it and all other gums is now fixed at 6s. a cwt. without regard to origin. Of 7,784 cwt. of gum Arabic imported in 1830, Tripoli, Barbary, and Morocco furnished 2,063; Egypt, 579; Gibraltar, 1,587; Italy, 1,007; Malta, 367; the East Indies, 1,962, &c. The reduction of the duty on foreign gum will most probably occasion an increase of the imports from the Mediterranean and Mogadore. The price of gum Arabic in bond in the London market was, in December, 1833, — East India, from 34s. to 65s. per cwt.; Turkey, from 100s. to 211s. per do.; and Barbary, from 50s. to 100s. per do.

2. Gum Senegal, principally brought from the island of that name on the coast of Africa, is obtained from various trees, but chiefly from two: one called *Vereck*, which yields a white gum; the other called *Nebuel*, which yields a red gum; varieties of the *acacia gummifera*. Gum Arabic is very often mixed with gum Senegal. The latter is nearly as pure as the former, but it is usually in larger masses, of a darker colour, and more clammy and tenacious. It is the sort of gum principally employed by calico printers. It was worth, in December, 1833, duty (6s.) paid, from 75s. to 78s. a cwt. — (*Thomson's Chemistry, Thomson's Dispensatory, Ainslie's Materia Indica, &c.*)

II. Resins, for the most part, exude spontaneously from trees, though they are often obtained by artificial wounds, and are not uncommonly, at first, combined with volatile oil, from which they are separated by distillation. They are solid substances, naturally brittle; have a certain degree of transparency, and a colour most commonly inclining to yellow. Their taste is more or less acrid, and not unlike that of volatile oils; but they have no smell, unless they happen to contain some foreign body. They are all heavier than water, their specific gravity varying from 1.0182 to 1.1862. They differ from gums in being insoluble in water, whether cold or hot; while they are, with a few exceptions, soluble in alcohol, especially when assisted by heat. When heated, they melt; and if the heat be increased, they take fire, burning with a strong yellow flame, and emitting a vast quantity of smoke. Common *rosin* furnishes a very perfect example of a resin, and it is from this substance that the whole genus have derived their name. Rosin is, indeed, frequently denominated resin. The principal resins are *Animi*, *Elemi*, *Copal*, *Lac*, *Labdanum*, *Mastic*, *Rosin*, *Sandarach*, *Tucamahac*, &c.; which see, under their respective names. — (*Thomson's Chemistry.*)

III. *Gum-resins*, a class of vegetable substances consisting of gum and resin. They differ from resins in this—that they never exude spontaneously from the plant, being obtained either by bruising the parts containing them, and expressing the juice, which is always in a state of emulsion, generally white, but sometimes of a different colour, or by making incisions in the plant, from which the juice flows. The juice, being exposed to the action of the sun, is condensed and inspissated, till it forms the gum-resin of commerce. Gum-resins are usually opaque, or, at least, their transparency is inferior to that of resins. They are always solid, and most commonly brittle, and have, sometimes, a fatty appearance. When heated, they do not melt as resins do; neither are they so combustible. Heat, however, commonly softens them, and causes them to swell. They burn with a flame. They have almost always a strong smell, which, in several instances, is alliaceous. Their taste, also, is often acrid, and always much stronger than that of resins. They are usually heavier than resins. They are partially soluble in water, but the solution is always opaque, and usually milky. Alcohol partially dissolves them, the solution being transparent.

The most common gum-resins are *Aloes*, *Ammonia*, *Euphorbium*, *Galbanum*, *Gamboge*, *Myrrh*, *Olibanum*, *Sagapenum*, *Scammony*, &c.; which see, under their respective names. — (*London's Ency. of Agric. ; Thomson's Chemistry.*)

GUNPOWDER (Ger. *Pulver*, *Schiesspulver*; Du. *Buskruid*; Da. *Krudt*, *Pulver*; Sw. *Krut*; Fr. *Poudre*; It. *Polvere*; Sp. and Port. *Polvora*; Rus. *Poroch*; Pol. *Proch*; Lat. *Pulvis pyrius*). This well known inflammable powder is composed of nitre, sulphur, and charcoal, reduced to powder, and mixed intimately with each other. The proportion of the ingredients varies very considerably; but good gunpowder may be composed of the following proportions; viz. 76 parts of nitre, 15 of charcoal, and 9 of sulphur. These ingredients are first reduced to a fine powder separately, then mixed intimately, and formed into a thick paste with water. After this has dried a little, it is placed upon a kind of sieve full of holes, through which it is forced. By this process it is divided into grains, the size of which depends upon the size of the holes through which they have been squeezed. The powder, when dry, is put into barrels, which are made to turn round on their axis. By this motion the grains of gunpowder rub against each other, their asperities are worn off, and their surfaces are made smooth. The powder is then said to be glazed. — (*Thomson's Chemistry.*)

Dr. Thomson, whose learning is equal to his science, has the following remarks with respect to the introduction of gunpowder into warlike operations:—"The discoverer of this compound, and the person who first thought of applying it to the purposes of war, are unknown. It is certain, however, that it was used in the fourteenth century. From certain archives quoted by Wiegleb, it appears that cannons were employed in Germany before the year 1372. No traces of it can be found in any European author previously to the thirteenth century; but it seems to have been known to the Chinese long before that period. There is reason to believe that cannons were used in the battle of Cressy, which was fought in 1346. They seem even to have been used three years earlier, at the siege of Algesiras; but before this time they must have been known in Germany, as there is a piece of ordnance at Amberg, on which is inscribed the year 1303. Roger Bacon, who died in 1292, knew the properties of gunpowder; but it does not follow that he was acquainted with its application to fire-arms."—(*Thomson's Chemistry.*) For further particulars as to the introduction of cannon, see that article.

The manufacture and sale of gunpowder is regulated by several statutes. By the 12 Geo. 3. c. 61. it is enacted, that no person shall use mills or other engines for making gunpowder, or manufacture the same in any way, except in mills and other places which were *actually in existence* at the time of passing the act, or which, if erected afterwards, have been sanctioned by a licence, under pain of forfeiting the gunpowder, and 2s. a pound. It is further enacted, that no mill worked by a pestle, and usually termed a pestle mill, shall be used in making gunpowder, under the above-mentioned penalty; and that no more than 40 lbs. of gunpowder, or materials to be made into gunpowder, shall be made at any one time under a single pair of mill-stones, on pain of forfeiting all above 40 lbs., and 2s. for every pound; nor shall more than 40 cwt. be dried in any one stove or place at any one time, under forfeiture of all above that quantity, and 2s. for every pound thereof. The powder mills erected at Battle, Crowhurst, Saddlescombe, and Brede, in Sussex, previously to 1772, are exempted from the above regulations so far as relates to the making of fine fowling powder.

No dealer is to keep more than 200 lbs. of powder, nor any person not a dealer, more than 50 lbs., in the cities of London or Westminster, or within 3 miles thereof, or within any other city, borough, or market town, or 1 mile thereof, or within 2 miles of the king's palaces or magazines, or $\frac{1}{4}$ a mile of any parish church, on pain of forfeiture, and 2s. per lb.; except in licensed mills, or to the amount of 300 lbs. for the use of collieries, within 200 yards of them.

Not more than 25 barrels are to be carried by any land carriage, nor more than 200 barrels by water, unless going by sea or coastwise, each barrel not to contain more than 100 lbs.

All vessels, except his Majesty's, coming into the Thames, are to put on shore, at or below Blackwall, all the gunpowder they have on board exceeding 25 lbs. Vessels outward bound are not to receive on board more than 25 lbs. of gunpowder previously to their arrival at Blackwall. The Trinity House have authority to appoint searchers to inspect ships, and search for gunpowder. All the gunpowder found above 25 lbs., and the barrels containing it, and 2s. for every lb. above that quantity, are forfeited. Any person obstructing an officer searching for concealed gunpowder is liable to a penalty of 10*l*. The places of deposit for gunpowder are regulated by the 54 Geo. 3. c. 159.

The exportation of gunpowder may be prohibited by order in council. Its importation is prohibited on pain of forfeiture, except by licence from his Majesty; such licence to be granted for furnishing his Majesty's stores only. — (6 Geo. 4. c. 107.)

The act 1 Will. 4. c. 44. prohibits the manufacture and keeping of gunpowder in Ireland by any person who has not obtained a licence from the Lord Lieutenant; such licences may be suspended on notice from the chief secretary, and any one selling gunpowder during the suspension of such licence shall forfeit 500*l.* Gunpowder makers under this act are to return monthly accounts of their stock, &c. to the chief secretary. This act, which contains a variety of restrictive clauses, was limited to one year's duration, but has been prolonged.

GUNNY (Hind. *Tūt*; Ben. *Gūni*), a strong coarse sackcloth manufactured in Bengal for making into bags, sacks, and packing generally, answering at once the two purposes for which canvass and *bast* are used in Europe. The material from which this article is manufactured, is the fibre of two plants of the genus *Corchorus*; viz. *Corchorus olitorius*, and *Corchorus capsularis* (Bengali, *pat*); both, but particularly the first, extensively cultivated throughout Lower Bengal. Besides a large domestic consumption of gunny, the whole rice, paddy, wheat, pulses, sugar, and saltpetre of the country, as well as the pepper, coffee, and other foreign produce exported from Calcutta, are packed in bags or sacks made of this article. There is also a considerable exportation of manufactured bags, each commonly capable of containing two maunds, or about 160 lbs. weight, to Prince of Wales Island, Malacca, Singapore, Java, and Bombay. In 1828–29, the number exported from Calcutta was 2,205,206, of the value of 166,109 sicca rupees, or about 16,000*l.* sterling, showing the price of each sack to be less than 2*d.* — (*Wallich*; *Roxburgh*; *Bell's Review of the External Commerce of Bengal*.)

GYPSUM, or **SULPHATE OF LIME**, is found in various parts of the Continent, and in Derbyshire and Nottinghamshire. When reduced to a powder, and formed into a paste with water, it is termed *plaster of Paris*, and is much used for forming casts, &c. It is also used for laying floors; and has been advantageously employed as a manure.

H.

HAIR, HUMAN (Ger. *Haare*, *Menschen-haar*; Du. *Hair*; Fr. *Cheveux*; It. *Capelli umani*; Sp. *Cabellos*; Lat. *Capilli*). "Human hair makes a very considerable article in commerce, especially since the mode of perruques has obtained. Hair of the growth of the northern countries, as England, &c., is valued much beyond that of the more southern ones, as Italy, Spain, the southern parts of France, &c. Good hair is well fed, and neither too coarse nor too slender; the bigness rendering it less susceptible of the artificial curl, and disposing it rather to frizzle; and the smallness making its curl of too short duration. Its length should be about 25 inches; the more it falls short of this, the less value it bears." — (*Ency. Brit.*)

HAIR OF BEASTS (Ger. *Haare*, *Huhaare*; Du. *Hair*; Fr. *Poil*; It. and Sp. *Pelo*; Lat. *Pelles*). The hair of horses is extensively used in the manufacture of chairs, sofas, saddles, &c.; while the hair or wool of beavers, hares, rabbits, &c. is much employed in the manufacture of hats, &c.

HAIR-POWDER (Ger. *Puder*; Fr. *Poudre à poudrer*; It. *Polvere di cipri*; Sp. *Polvos de peluca*), is used as an ornament for the hair, and generally made from starch pulverised, and sometimes perfumed. A tax of 1*l.* 3*s.* 6*d.* a year is laid upon all persons who wear hair-powder. Different statutes prohibit the mixing of hair-powder with starch or alabaster. And hair-powder makers are prohibited having alabaster in their custody.

HALIFAX, the capital of Nova Scotia, on the south-east coast of that province, lat. 44° 36' N., lon. 63° 28' W. It is situated on a peninsula on the west side of Chebucto Bay, and has one of the finest harbours in America. Population, exclusive of the military, about 18,000. The town is irregularly built, and most of the houses are of wood. The government-house is one of the most splendid edifices in North America. Halifax was founded in 1749.

Port.—The best mark in sailing for Halifax is Sambro light-house, on a small island off the cape of the same name, on the west side of the entrance to the harbour, in lat. 44° 30', lon. 63° 32'. The light, which is fixed, is 210 feet above the level of the sea; and a detachment of artillery, with two 24-pounders, is upon duty at the light-house, firing at regular intervals during the continuance of the dense fogs with which this part of the coast is very much infested. — (*Coulter, Tables des Principales Positions Géographiques*, p. 78.) The course into the harbour for large ships, after passing Sambro light, is between the main land on the west and Macnab's Island on the east. On a spit projecting from the latter, a light-house has recently been constructed; and when this is seen, ships may run in without fear. The harbour is defended by several pretty strong forts. Ships usually anchor abreast of the town, where the harbour is rather more than a mile in width. After gradually narrowing to about $\frac{1}{2}$ of that width, it suddenly expands into a noble sheet of water, called Bedford Basin, completely land-locked, with deep water throughout, and capable of accommodating the whole navy of Great Britain. The harbour is accessible at all times, and is rarely impeded by ice. There is an extensive royal dockyard at Halifax; which during war is an important naval station, being particularly well calculated for the shelter, repair, and outfit of the fleets cruising on the American coast and in the West Indies. Mr. McGregor has severely, and, we believe, justly, censured the project for the removal of the dockyard from Halifax to Bermuda.

Trade, &c. of Halifax and Nova Scotia.—Halifax is the seat of a considerable fishery; but the British colonists seem to be, for what reason it is not easy to say, both less enterprising and less successful fishers than the New Englanders. The principal trade of the town and province is with the West Indies, Great Britain, and the United States. To the former they export dried and pickled fish, lumber, coals, grindstones,

cattle, flour, butter, cheese, oats, potatoes, &c. They export the same articles to the southern ports of the United States, and gypsum to the eastern ports of New England. To Great Britain they send timber, deals; whale, cod, and seal oil; furs, &c. The principal exports of timber are from Pictou on the St. Lawrence. The imports consist principally of colonial produce from the West Indies; all sorts of manufactured goods from Great Britain; and of flour, lumber, &c. from the United States, principally for exportation to the West Indies.

The government packets sail regularly once a month from Halifax to Falmouth; but packet ships to Liverpool have recently been established, which are, in all respects, superior to the former. There are also regular packets from Halifax to Boston, New York, and the West Indies. A steam-boat plies constantly between Halifax and the little town of Dartmouth, on the opposite side of the harbour.

In 1826 a company was formed for making a canal across the country from Halifax to the basin of Minas, which unites with the bottom of the Bay of Fundy. The navigation is formed, for the most part, by Shubenacadie lake and river. The legislature gave 15,000*l.* to this undertaking; but it has not hitherto been completed. The excavated part of the canal is 60 feet wide at top, 36 feet at bottom, and is intended to admit vessels drawing 8 feet water. It seems very questionable whether this canal will be profitable to the shareholders; but there can be no doubt that it would, if finished, be of considerable service to the trade of Halifax.

There are 2 private banking companies at Halifax. Accounts are kept in pounds, shillings, and pence, the same as in England, and the weights and measures are also the same.

About 100 large square-rigged vessels, and about the same number of large schooners, with several smaller craft, belong to Halifax.

The total revenue of Nova Scotia for the year 1831, including balances and arrears, was 85,018*l.*; the expenditure during the same year, exclusive of that incurred on account of the garrison, being 34,876*l.*

We borrow from the valuable work of Mr. M'Gregor the following statements as to the trade of Nova Scotia in 1832:—

Produce of the Fisheries exported in the Year ending 5th of January, 1833.

	<i>L.</i>	<i>s.</i>	<i>d.</i>
160,640 cwt. dry fish, at 10 <i>s.</i>	80,320	0	0
37,154 barrels pickled fish, at 15 <i>s.</i>	27,865	10	0
8,641 boxes smoked herrings, at 5 <i>s.</i>	1,296	3	0
704 tons oil, at 20 <i>l.</i>	14,080	0	0
51,918 seal skins, at 1 <i>s.</i> 6 <i>d.</i>	3,893	17	0
Total	127,455	10	0

Produce of Agriculture.

	<i>L.</i>	<i>s.</i>	<i>d.</i>
Barley and oats, 3,478 bushels, at 2 <i>s.</i>	347	16	0
Potatoes and turnips, 64,712, at 1 <i>s.</i> 6 <i>d.</i>	4,853	12	0
Oatmeal, 7 barrels, at 20 <i>s.</i>	7	0	0
Flax-seed, 10 bushels	2	10	0
Horned cattle, horses, sheep, and swine, 926, value	4,630	0	0
Butter, cheese, and lard, 85,724 lbs., value	4,286	4	0
Cranberries, 496 gallons	24	6	0
Apples, 260 barrels	130	0	0
Beef and pork, 434 barrels	1,302	0	0
Total	15,583	8	0

Produce of the Mines, exported.

	<i>L.</i>	<i>s.</i>	<i>d.</i>
Coals, 12,020 chaldrons, at 25 <i>s.</i>	15,025	0	0
Ditto, from Cape Breton, 30,677 chaldrons	38,371	15	0
Gypsum, 45,508 tons, at 10 <i>s.</i>	22,754	0	0
Ditto, from Cape Breton, 628½ tons	318	5	0
Grindstones, 19,240, at 30 <i>s.</i>	28,860	0	0
Total	105,329	0	0

Produce of the Forests.

	<i>L.</i>	<i>s.</i>	<i>d.</i>
Square timber, 38,191 tons, at 15 <i>s.</i>	29,643	5	0
Deals and inch boards, 9,984,000	24,280	0	0
Lathwood, 228 loads	228	0	0
Staves, 2,714,000	3,569	0	0
Shingles, 3,042,000	2,281	10	0
Handspikes, 2,300	115	0	0
Oars, poles, &c., 3,894	45	0	0
Masts and spars, 642	200	0	0
Hoops, 228,150	114	1	3
Value of timber shipped from Cape Breton	1,972	0	0
Total	62,447	16	3

The balance of exports consists of various articles, transhipped, principally West India produce, tea from China, &c.

Account of Vessels entered inwards in the Port of Halifax and Nova Scotia generally, in the Year ending 5th of January, 1833; and of those cleared outwards from the same.

Countries.	Inwards.			Outwards.		
	Ships.	Tons.	Men.	Ships.	Tons.	Men.
United Kingdom	110	17,454	2,317	104	25,429	1,174
Bordeaux	2	254	16			
Oporto	1	160	9	1	112	6
Guernsey and Jersey	3	379	22			
Cadiz				1	90	6
Smyrna	2	251	15			
Memel	4	992	41			
British West Indies	289	27,023	1,563	292	27,430	1,724
Petersburgh	1	227	12			
British N. A. colonies	1,046	63,945	3,784	1,104	69,166	4,048
Azores and Madeira	2	187	12	4	350	19
Malaga and Gibraltar	7	834	46	2	237	13
Foreign vessels from India or Europe				1	150	13
United States, British vessels	397	31,443	1,559	398	31,666	1,598
Ditto, foreign vessels	77	7,921	413	75	9,549	461
Brazil	6	1,381	98	10	1,584	82
Mauritius	1	187	10			
Canton	1	594	43			
Africa				1	90	7
Rio Janeiro	1	151	8			
Havannah				2	191	11
Totals	1,950	163,385	9,973	1,995	166,047	9,162

(See M'Gregor's *British America*, 2d ed. vol. i. p. 481. 483. &c.; Moorsom's *Letters from Nova Scotia*, *passim*; *Papers laid before the Finance Committee*, &c.)

HAMS (Ger. *Schinken*; Du. *Hammen*; Fr. *Jambons*; It. *Prosciutti*; Sp. *Jamones*; Rus. *Okorokii*), the thighs of the hog salted and dried. York, Hants, Wilts, and Cumberland, in England, and Dumfries and Galloway in Scotland, are the counties most famous for producing fine hams. Those of Ireland are comparatively coarse and without flavour. — (See BACON.) The hams of Portugal, Westphalia, and Virginia, are exquisitely flavoured, and are in high estimation. The imports of bacon and hams, prin-

cipally the latter, amount to about 1,350 cwt. a year. The duty is very heavy, being no less than 28s. a cwt.

HAMBURGH, a free Hanseatic city, on the north bank of the river Elbe, about 70 miles from its mouth, in lat. $53^{\circ} 32' 51''$ N., lon. $9^{\circ} 58' 37''$ E. Population, 125,000. Hamburg is the greatest commercial city of Germany, and, perhaps, of the Continent. She owes this distinction principally to her situation. The Elbe, which may be navigated by lighters as far as Prague, renders her the *entrepôt* of a vast extent of country. Advantage, too, has been taken of natural facilities that extend still further her internal navigation; a water communication having been established, by means of the Spree and of artificial cuts and sluices, between the Elbe and the Oder, and between the latter and the Vistula; so that a considerable part of the produce of Silesia destined for foreign markets, and some even of that of Poland, is conveyed to Hamburg. — (See CANALS.) There is, also, a communication by means of a canal with the Trave, and, consequently, with Lubeck and the Baltic, by which the necessity of resorting to the difficult and dangerous navigation of the Sound is obviated. Vessels drawing 14 feet water come up to the town at all times; and vessels drawing 18 feet may come safely up with the spring tides. The largest vessels sometimes load from and unload into lighters at Cuxhaven. The trade of Hamburg embraces every article that Germany either sells to or buys from foreigners. The exports principally consist of linens, grain of all sorts, wool and woollen cloths, leather, flax, glass, iron, copper, smalts, rags, staves, wooden clocks and toys, Rhenish wines, spelter, &c. Most sorts of Baltic articles, such as grain, flax, iron, pitch and tar, wax, &c., may generally be bought as cheap at Hamburg, allowing for difference of freight, as in the ports whence they were originally brought. The imports consist principally of sugar; coffee, which is the favourite article for speculative purchases; cotton wool, stuffs, and yarn; tobacco, hides, indigo, wine, brandy, rum, dye woods, tea, pepper, &c. Being brought from many different places, there is a great variety of quality in the grain found at Hamburg; but a large proportion of the wheat is inferior. Some of the barley is very good, and fit for malting. The oats are feed of various qualities. The customs revenue is found to amount, one year with another, to from 30,000*l.* to 35,000*l.* The rate may, perhaps — (see *post*), be taken, on imports and exports, at a rough average, at 5s. 3*d.* per cent., which would give, at a medium, 12,380,000*l.* a year for the value of the trade in articles subjected to duties; and adding 2,000,000*l.* for the trade in articles exempted from duties, we have 14,380,000*l.* as the total annual value of the import and export trade of the port! And, as the largest portion of this immense trade is in our hands, it will be necessary that we should be a little fuller than ordinary in our details as to this great emporium.

Money. — Accounts are kept at Hamburg in *marcs*, divided into 16 sols or schillings lubs, and the schilling into 12 pfenings lubs.

Accounts are also kept, particularly in exchanges, in pounds, schillings, and pence Flemish. The pound consisting of $2\frac{1}{2}$ crowns, $3\frac{1}{2}$ thalers, $7\frac{1}{2}$ marcs, 20 schillings Flemish, and 240 grotes Flemish.

The monies in circulation at Hamburg are divided into *banco* and *current money*. The former consists of the sums inscribed in the books of the bank opposite to the names of those who have deposited specie or bullion in the bank. *Banco* is intrinsically worth about 23 per cent. more than *currency*, but the *agio* is constantly varying. — (For an account of the Bank of Hamburg, see BANKS (FOREIGN).)

Of the coins in circulation at Hamburg, the rixdollar *banco* and the rixdollar *current* are the most common. The weight of the former is not uniform; but Dr. Kelly estimates it, at a medium, at 391.6 Eng. grains pure silver = 4*s.* 6*3*/₄*d.* The current rixdollar = 318.3 grains = 3*s.* 8*3*/₄*d.* very nearly. The Hamburg gold ducat = 9*s.* 4*d.*

Taking the mean value of the rixdollar *banco* at 54*3*/₄*d.* sterling, it follows, that 1*l.* sterling = 13 marcs 2.7 schillings *banco*, or 1*l.* sterling = 35*s.* 1*d.* Flemish *banco*. No fixed *par* of exchange can, however, be established between London and Hamburg, on account of the fluctuation of *banco*. 1*l.* sterl. = 16 marcs 2 schillings Hamburg *currency*, or 1 marc *current* = 14.8*d.* sterl. — (*Kelly's Cambist, Hamburg*.)

Weights and Measures. — The commercial weights are,

2 Loths = 1 Ounce. 14 Pounds = 1 Lisspound. 2 1/2 Centners = 1 Shippound.
16 Ounces = 1 Pound. 8 Lisspounds = 1 Centner.

100 Hamburg pounds = 106.8 lbs. *avoirduois* = 129.8 lbs. Troy = 48.43 kilogrammes = 98 lbs. of Amsterdam. A stone of flax is 20 lbs. A stone of wool or feathers is 10 lbs.

In estimating the carriage of goods, the shippound is reckoned at 380 lbs.

The measures for liquids are,

2 Oessels = 1 Quartier. 2 Stubgens = 1 Viertel. { 6 Ahms or } = 1 Fuder.
2 Quartiers = 1 Kanen. 4 Viertels = 1 Eimer. { 24 Ankers }
2 Kanens = 1 Stuben. 5 Eimers = 1 Ahm or 4 Ankers.

The ahm is equal to 38 1/2, and the fuder to 229 1/2, English wine gallons.

A fass of wine = 4 oxhoft = 6 tierces. The oxhoft or hoghead is of various dimensions. 1 oxhoft French wine = 62 to 64 stubgens; an oxhoft of brandy = 60 stubgens. A pipe of Spanish wine = 96 to 100 stubgens. A tun of beer is 48 stubgens. A pipe of oil is 820 lbs. nett. Whale oil is sold per barre of 6 steckan = 32 Eng. wine gallons.

The dry measures are,

4 Spints = 1 Himtem. 3 Fass = 1 Scheffel. 2 Wisps = 1 Last.
2 Himtems = 1 Fass 10 Scheffels = 1 Wisp. 1 1/2 Last = 1 Stock.

The last = 112 Winchester quarters. A keel of coals yields from 8 to 9 lasts.

The Hamburg foot = 11.289 English inches. The Rhineland foot, used by engineers and land surveyors, = 12.36 inches. The Brabant ell, most commonly used in the measurement of piece goods, = 27.585 inches.

A ton in the lading of a ship is generally reckoned at 40 cubic feet. Of things that are sold by number, a gross thousand = 1,200; a gross hundred = 120; a ring = 240; a common or small thousand = 1,000; a shock = 60; a steigs = 20; a gross = 12 dozen.

Imports. — We subjoin an account of the imports, consumption, exports, stocks, and prices, of some of the principal articles imported into Hamburg, during each of the 10 years ending with the 1st of Jan., 1840.

Table of the Principal Imports, Stocks, Exports and Consumption at the Port of Hamburg from 1830 to 1839, both inclusive.

Coffee	Stock, Jan. 1.	Import.	Consumption and Export.	Price in December.	Sugar	Stock, Jan. 1.	Import.	Consumption and Export.	Price in December.	Hides	Stock, Jan. 1.	Import.	Consumption and Export.	Price in December.
	Lbs.	Lbs.	Lbs.	Domingo. Schilling.		Lbs.	Lbs.	Lbs.	Br. & Ind. Hav. Grotes.	Pieces.	Pieces.	Pieces.	Pieces.	Buenos Ayres. Schilling.
1830	91,000,000	24,950,000	45,950,000	5 1/2	1830	14,000,000	14,000,000	86,000,000	4 1/2 to 6 1/2	1830	10,500	10,500	89,112	8 1/2 to 10 1/2
1831	24,000,000	24,950,000	50,750,000	5 1/2	1831	29,000,000	101,000,000	107,250,000	4 1/2 to 6 1/2	1831	27,600	106,212	129,522	7 1/2 to 9 1/2
1832	16,000,000	42,750,000	47,500,000	5 1/2	1832	21,000,000	109,250,000	100,750,000	5 1/2 to 6 1/2	1832	46,500	103,101	129,501	7 1/2 to 9 1/2
1833	22,000,000	40,000,000	45,250,000	5 1/2	1833	30,000,000	73,000,000	75,500,000	5 1/2 to 6 1/2	1833	20,500	127,798	132,498	7 1/2 to 9 1/2
1834	14,000,000	50,250,000	48,250,000	5 1/2	1834	15,000,000	83,750,000	77,250,000	6 1/2 to 7 1/2	1834	29,500	127,798	118,474	6 1/2 to 7 1/2
1835	19,000,000	47,500,000	48,500,000	4 3/4 to 5 1/2	1835	15,000,000	83,750,000	77,250,000	6 1/2 to 7 1/2	1835	24,800	127,798	118,474	6 1/2 to 7 1/2
1836	15,000,000	47,500,000	48,500,000	4 3/4 to 5 1/2	1836	15,000,000	83,750,000	77,250,000	6 1/2 to 7 1/2	1836	24,800	127,798	118,474	6 1/2 to 7 1/2
1837	15,000,000	47,500,000	48,500,000	4 3/4 to 5 1/2	1837	15,000,000	83,750,000	77,250,000	6 1/2 to 7 1/2	1837	24,800	127,798	118,474	6 1/2 to 7 1/2
1838	15,000,000	47,500,000	48,500,000	4 3/4 to 5 1/2	1838	15,000,000	83,750,000	77,250,000	6 1/2 to 7 1/2	1838	24,800	127,798	118,474	6 1/2 to 7 1/2
1839	12,000,000	47,500,000	50,000,000	4 3/4 to 5 1/2	1839	13,000,000	99,250,000	85,250,000	5 1/2 to 6 1/2	1839	8,300	142,335	167,294	7 1/2 to 8 1/2
In 10 years	-	498,625,000	489,125,000	-	In 10 years	-	911,250,000	900,250,000	-	In 10 years	-	1,242,777	1,226,777	-
Stock, Jan. 1. 1840	-	-	9,500,000	-	Stock, Jan. 1. 1840	-	-	11,000,000	-	Stock, Jan. 1. 1840	-	-	6,000	-
Annual Average from 1830 to 1839	-	-	51,500,000	-	Annual Average from 1830 to 1839	-	-	81,750,000	-	Annual Average from 1830 to 1839	-	-	64,966	-
Tobacco	Stock, Jan. 1.	Import.	Consumption and Export.	Kentucky. Schilling.	Cotton	Stock, Jan. 1.	Import.	Consumption and Export.	Geo. Upland. Schilling.	Indigo	Stock, Jan. 1.	Import.	Consumption and Export.	F. Rio. & M. Ben. Marcs.
	Hogsheads.	Hogsheads.	Hogsheads.					Bales.						
1830	2,050	2,050	3,640	2 1/2 to 3 1/2	1830	12,410	12,410	25,453	6 to 7 1/2	1830	1,200	1,200	6,269	5 to 6
1831	1,550	2,050	3,640	1 1/2 to 2 1/2	1831	8,640	21,483	21,483	6 1/2 to 7 1/2	1831	1,200	1,200	6,269	5 to 6
1832	1,550	2,050	3,640	1 1/2 to 2 1/2	1832	8,640	21,483	21,483	6 1/2 to 7 1/2	1832	1,200	1,200	6,269	5 to 6
1833	1,400	2,050	3,640	1 1/2 to 2 1/2	1833	5,865	22,790	26,670	7 to 8 1/2	1833	575	510	5,158	5 to 6
1834	1,400	2,050	3,640	1 1/2 to 2 1/2	1834	1,985	45,188	42,675	8 to 9 1/2	1834	780	375	4,770	4 1/2 to 5 1/2
1835	1,400	2,050	3,640	1 1/2 to 2 1/2	1835	4,500	40,758	36,115	7 to 10 1/2	1835	675	430	5,699	4 1/2 to 5 1/2
1836	1,400	2,050	3,640	1 1/2 to 2 1/2	1836	9,145	66,106	56,751	7 1/2 to 10 1/2	1836	470	350	7,118	4 1/2 to 5 1/2
1837	1,400	2,050	3,640	1 1/2 to 2 1/2	1837	18,500	53,450	57,550	6 to 8	1837	460	150	4,929	5 to 6 1/2
1838	1,400	2,050	3,640	1 1/2 to 2 1/2	1838	16,600	43,824	50,864	6 to 8	1838	385	165	6,476	5 1/2 to 6 1/2
1839	1,400	2,050	3,640	1 1/2 to 2 1/2	1839	7,960	40,956	40,956	6 1/2 to 8	1839	355	105	6,275	5 1/2 to 6 1/2
In 10 years	-	41,768	41,268	-	In 10 years	-	408,456	399,577	-	In 10 years	-	59,736	59,491	-
Stock, Jan. 1. 1840	-	-	400	-	Stock, Jan. 1. 1840	-	-	8,880	-	Stock, Jan. 1. 1840	-	-	245	-
Annual Average from 1830 to 1839	-	-	4,305	-	Annual Average from 1830 to 1839	-	-	22,650	-	Annual Average from 1830 to 1839	-	-	4,196	-
Rice	Stock, Jan. 1.	Import.	Consumption and Export.	Carolina. Marcs.	Pepper	Stock, Jan. 1.	Import.	Consumption and Export.	Sumatra. Schilling.	Pimento	Stock, Jan. 1.	Import.	Consumption and Export.	Schilling.
	Bbls.	Bbls.	Bbls.					Lbs.						
1830	5,800	5,800	11,326	4,957 to 10 to 13 1/2	1830	1,250,000	1,250,000	1,300,000	3,125	1830	4,000	4,000	10,561	4 1/2 to 4 3/4
1831	5,800	5,800	11,326	4,957 to 10 to 13 1/2	1831	1,250,000	1,250,000	1,300,000	3,125	1831	4,000	4,000	10,561	4 1/2 to 4 3/4
1832	5,800	5,800	11,326	4,957 to 10 to 13 1/2	1832	1,250,000	1,250,000	1,300,000	3,125	1832	4,000	4,000	10,561	4 1/2 to 4 3/4
1833	5,800	5,800	11,326	4,957 to 10 to 13 1/2	1833	1,250,000	1,250,000	1,300,000	3,125	1833	4,000	4,000	10,561	4 1/2 to 4 3/4
1834	5,800	5,800	11,326	4,957 to 10 to 13 1/2	1834	1,250,000	1,250,000	1,300,000	3,125	1834	4,000	4,000	10,561	4 1/2 to 4 3/4
1835	5,800	5,800	11,326	4,957 to 10 to 13 1/2	1835	1,250,000	1,250,000	1,300,000	3,125	1835	4,000	4,000	10,561	4 1/2 to 4 3/4
1836	5,800	5,800	11,326	4,957 to 10 to 13 1/2	1836	1,250,000	1,250,000	1,300,000	3,125	1836	4,000	4,000	10,561	4 1/2 to 4 3/4
1837	5,800	5,800	11,326	4,957 to 10 to 13 1/2	1837	1,250,000	1,250,000	1,300,000	3,125	1837	4,000	4,000	10,561	4 1/2 to 4 3/4
1838	5,800	5,800	11,326	4,957 to 10 to 13 1/2	1838	1,250,000	1,250,000	1,300,000	3,125	1838	4,000	4,000	10,561	4 1/2 to 4 3/4
1839	5,800	5,800	11,326	4,957 to 10 to 13 1/2	1839	1,250,000	1,250,000	1,300,000	3,125	1839	4,000	4,000	10,561	4 1/2 to 4 3/4
In 10 years	-	109,014	105,514	-	In 10 years	-	15,558,000	15,255,000	-	In 10 years	-	105,352	98,532	-
Stock, Jan. 1. 1840	-	-	5,500	-	Stock, Jan. 1. 1840	-	-	360,000	-	Stock, Jan. 1. 1840	-	-	7,000	-
Annual Average from 1830 to 1839	-	-	10,613	-	Annual Average from 1830 to 1839	-	-	1,137,000	-	Annual Average from 1830 to 1839	-	-	6,185	-

Exports.—We regret that no materials exist by which it is possible to give any account of the quantity and value of the different articles exported from Hamburg. — (For some particulars as to the corn trade, see CORN LAWS AND CORN TRADE.) Linens are one of the most important articles of export. They are generally sold by the piece; but there are great differences in the dimensions of pieces of different denominations. The following Table is, therefore, of importance, as it exhibits the various descriptions of linen usually met with at Hamburg, with the length and breadth of the different pieces. It also gives their cost on board, in sterling, on 1st January, 1836.

Descriptions.	Length.	Width.	Sold.	Cost on Board, in Sterling.			
	<i>Yards.</i>	<i>Yards.</i>		<i>£ s. d.</i>	<i>£ s. d.</i>	<i>£ s. d.</i>	<i>£ s. d.</i>
Platillas royales -	35	$\frac{15}{16}$	per piece.	0 15 10	to 1 10 3	to 1 19 4	
Brown Silesias -	35	$\frac{15}{16}$	—	0 12 6	— 0 18 2	— 1 4 2	
Britannias -	7	$\frac{15}{16}$	—	0 3 9	— 0 7 7	— 0 9 10	
Ditto -	7	$\frac{9}{8}$	—	0 7 7	— 0 12 1	— 0 15 1	
Dowls -	67 $\frac{1}{2}$	$\frac{15}{16}$	—	1 14 9	— 2 5 4	— 2 12 11	
Creas à la Morlaix -	67 $\frac{1}{2}$	$\frac{15}{16}$	—	1 13 3	— 3 0 6	— 4 3 2	
Listados -	43	$\frac{9}{8}$	—	0 18 2	— 1 7 3	— 1 16 3	
White sheetings -	50	$\frac{3}{4}$	—	1 19 4	— 2 8 5	— 3 5 6	
Plain lawns -	8 $\frac{1}{2}$	$\frac{15}{16}$	—	0 6 10	— 0 18 2	— 1 10 3	
Clear, figured, and worked lawns -	8 $\frac{1}{2}$	$\frac{15}{16}$	—	0 7 7	— 0 9 1	— 0 13 7	
Arabias -	21 $\frac{1}{2}$	$\frac{7}{8}$	—	0 9 1	— 0 12 1	— 0 18 2	
Checks, No. 2. -	17 $\frac{1}{2}$	$\frac{3}{4}$	—	0 4 6	— 0 5 4	— 0 6 10	
Striped and checked books -	43	$\frac{3}{4}$	per 3 pieces.	0 13 3	— 0 15 1	— 0 18 11	
Hessia rolls -	35	$\frac{3}{4}$	per piece.	0 9 1	— 0 15 1	— 0 18 11	
Linen for coarse bags -	35	$\frac{19}{18}$	—	0 9 1	— 0 15 1	— 1 5 8	
Osnaburghs -	-	-	{ per 100 } { double ells }	3 9 7	— 4 3 2	— 4 10 9	
Tecklenburghs -	-	-	—	3 0 6	— 3 12 7	— 3 15 7	

The Platillas and Britannias come principally from Silesia; the Creas from Lusatia, &c. Osnaburghs are made of flaxen, and Tecklenburghs of hempen, yarn. Linens are sold with a discount of 1 per cent.

Shipping.—The ships arriving at Hamburg in the undermentioned years (ending 30th of September) have been as under:—

From the	1830.	1832.	1833.	1834.	1835.	1837.	1838.	1839.
East Indies -	13	8	17	21	10	19	17	17
Brazil -	82	93	103	79	91	121	156	140
West Indies -	102	113	130	149	131	139	160	143
United States -	23	44	41	63	41	55	39	40
Mediterranean -	61	54	62	76	65	65	77	80
Spain -	20	20	49	36	45	32	23	38
Portugal -	28	13	17	29	36	21	35	34
France -	65	107	124	105	149	125	118	138
Great Britain -	710	672	950	936	1,062	1,160	1,249	1,490
Netherlands -	375	387	500	599	614	634	654	619
Baltic -	443	385	583	645	580	513	484	494
Totals -	1,922	1,896	2,576	2,738	2,815	2,884	2,992	3,233

Navigation of the Elbe, Pilotage, &c.—The mouth of the Elbe is encumbered with sand banks. The channel leading to Cuxhaven is bounded on the north by the Vogel Sands and North Grounds, and on the south by the Scharhorn Sands and Neuwerk Island. On the latter there are 2 light-houses and 2 beacons, and on the Scharhorn is another beacon. The light-houses on Neuwerk Island are about 700 yards apart; the most southerly, which is also the most elevated, being in lat. 53° 54' 57" N., lon. 8° 29' 40" E. It is 128 feet high, being twice the height of the other. The channel is, in some places, hardly $\frac{1}{2}$ of a mile wide. The outer red buoy in the middle of the channel, at its mouth, bears from Helligoland S.E. by S., distant nearly 20 miles. But the best mark in entering the Elbe is the floating light, or signal ship, moored 2 miles N.W. by N. of the red buoy, in 11 fathoms at low water. This vessel never leaves her station, unless compelled by ice in the winter season. By night she exhibits a lantern light, 38 feet above deck, and in foggy weather rings a bell every quarter of an hour. A second signal ship is stationed $\frac{1}{2}$ miles S.E. by E. from the first, at the westernmost point of a sand bank dividing the fair way of the river. She is rigged like a galliot, to distinguish her by day from the first signal ship; and during night she exhibits two lights, one 18 feet above the other. The distance from the outer red buoy to Cuxhaven is about 16 miles; thence to Glückstadt the course is east, 28 miles; from the latter to Stade the course is south-easterly, 9 miles; and then easterly to Hamburg, 18 miles. The channel throughout is marked with black and white buoys, which are numbered and specified in the charts. The black ones are to be left, in passing up the river, on the starboard or right-hand side, and the white on the larboard side.

Every vessel coming from sea into the Elbe, and drawing 4 feet water, is directed to take a pilot on board, and must pay pilotage, though she do not take one. However well the signals, lights, beacons, and buoys, may be arranged, an experienced pilot is very necessary, in case of a fog in the night, or of a storm. To take in a pilot, a vessel must heave to by the pilot galliot, which lies, in good weather, near the red buoy, and in bad weather, N.N.E. from Neuwerk, and is known by having at the flagstaff an admiral's flag, and a long streamer flying at the top. If the pilot boat have no pilot on board, or if the weather be so bad that the pilot cannot leave her, she lowers her flag, and then the vessel coming in must sail, with the signal for a pilot hoisted, to Cuxhaven, and heave to there, where she is certain of getting one.

There are no docks or quays at Hamburg; and it is singular, considering the great trade of the port, that none have been constructed. Vessels moor in the river outside of piles driven into the ground a short distance from shore; and in this situation they are not exposed to any danger unless the piles give way, which rarely happens. There is a sort of inner harbour, formed by an arm of the Elbe which runs into the city, where small craft lie and discharge their cargoes. Larger vessels load and unload from their moorings, by means of lighters. These carry the goods from and to the warehouses which front the various small arms and channels of the river, and the canals carried from it into different parts of the city. The charges on account of lighterage are extremely moderate.

Port Charges.—The charges of a public nature payable by vessels entering the port of Hamburg, unloading and loading, are pilotage and lastage. The separate items of which are given in the following Table.

Pilotage and Lastage.—The Hamburg pilots, generally speaking, take charge of vessels only from the *Red Buoy* to *Freyburgh* or *Glücksstadt*, the pilotage for which is regulated by law of the 18th of February, 1750, as follows:—

	For each Foot Hamburg Measure which a Vessel draws.*			
	During the Six Summer Months from 1st Mar. to 1st Sept.	During the remaining Six Winter Months.	Marks Currency.	English Money.
			s. d.	s. d.
Vessels coming northwards, and colliers	2 0	3 0	2 4	3 6
All vessels, smacks, and kayen drawing more than 4 feet water, and in ballast	2 0	3 0	2 4	3 6
Vessels laden with salt or corn, whosoever they may come from	3 0	4 8	3 6	5 3
Vessels which, besides salt, corn, or ballast, have one third of the cargo consisting of piece goods	4 0	6 0	4 8	7 0
Vessels laden with herrings	2 0	3 0	2 4	3 6
All vessels laden with wine, oil, vinegar, train oil, iron, lead, packages, or bags, and all vessels coming from foreign parts, whether laden or not	4 0	6 0	4 8	7 0
All smacks going between Holland, Friesland, and Hamburg with piece goods	4 0	6 0	4 8	7 0

Half Pilotage only.—N.B. In case the Hamburg pilots enter a vessel only within the first buoy beyond the Rosshacken, Strangely, or Cuxhaven, half the above mentioned pilotage is paid. Also half pilotage must be paid at all events, whether the vessel has taken a pilot from the pilot galliot or not.

Pilotage earned.—The above pilotage is earned if vessels are

* Sixteen feet English are equal to 17 feet Hamburg.

Tariff.—The customs duties at Hamburg are as moderate as possible, being only $\frac{1}{2}$ per cent. *ad valorem* on exports, and $\frac{1}{2}$ per cent. on imports; but in truth they are not quite so much, being calculated in money of one value and paid in money of less value. The duty is, in fact, estimated in banco marcs, while it is paid in current marcs, which are more than 20 per cent. under the former; so that in reality the import duty is only about 2-5ths per cent. A few years ago it was $\frac{1}{2}$ per cent.*, but the competition of the Altona merchants, where there are no duties, obliged the authorities at Hamburg to reduce these duties to the present level. There is no inspection of goods at the Custom-house. The merchant makes oath to the nett weight of the article, and to its value at the current prices of the day, and on this the duty is assessed.

The following articles are free from both import and export duties, viz. —

1. Linen, ryes, flax yarn, hemp yarn, cotton yarn, raw sheep and lamb's wool.
2. Wheat, rye, oats, barley, buckwheat, and malt.
3. Unwrought copper and brass, plates of copper, raw zinc, tinned and untinned iron plates.
4. Cash and coin, unwrought gold and silver, and scrapings of the precious metals.
5. Pamphlets and printed works.

Articles free from Import Duty.

1. Timber, staves, and fire wood brought down the Elbe or in carriages into the city, the latter with the exception of that coming from the sea.
2. Merchandise coming by post, if the goods for the same individual do not exceed the value of 50 marcs banco.

Articles free from Export Duty.

1. All articles manufactured in Hamburg, and all foreign manufactures worked up in the city.
2. Small packages of 100 lbs. weight and under, provided their value do not exceed 100 marcs banco.

N.B.—An import duty of 4 schillings current is payable upon lemons and oranges, for the whole chest to 1,000; 2 schillings current for the $\frac{1}{2}$ chest to 500; and for casks in the same proportion.

The duties are the same whether the importation be effected by Hamburg or by foreign ships. Exclusive of the above or customs duties, most articles of provision imported for the consumption of the town are subject to an excise duty.

Stade Duties.—Besides the duties levied at Hamburg, all articles passing up the Elbe to Hamburg, whether for transit or not, pay duties to Hanover at Brunshausen, near Stade. These duties are rated according to a tariff, and are computed from the ship's manifest, bills of lading, and cockets, which have all to be sent on shore for that purpose. On some articles, particularly those of British manufacture, these duties are very heavy, being frequently much larger than the Hamburg duties! They are particularly grievous, too, from heavy penalties being attached even to the slightest unintentional mistakes. It is really surprising, considering the source of this nuisance, that it should not have been abated long ago. It might, at all events, have been expected that British ships and goods would have been exempted from such a tax. We do hope that some portion of the public attention will be directed to this crying evil. With what face can we protest against the conduct of Prussia and other German states in throwing obstacles in the way of the free navigation of the Elbe, when we submit, without a murmur, to similar proceedings on the part of Hanover?—(For further particulars, see *STADE*.)

brought as far as *Freyburgh* or *Glücksstadt*, and when from stress of wind or weather, which seldom happens, the Hamburg pilots take vessels to *Wittenbergh* or *Neumühlen*, they are to pay, without distinction—

	Marks currency.	s.	d.
To Wittenbergh	1 0	14	0
— Neumühlen	1 8	21	0

Pilotage all the Way.—For pilotage the whole way from Cuxhaven to Hamburg, there is no table of rates, for, generally speaking, the Hamburg pilots do not take vessels up beyond *Bosch*.

From Bosch to Hamburg.—Vessels are generally piloted from Bosch to Hamburg by Danish or Hanoverian pilots, to whom it is customary to pay 3 marcs.

Harbour-master's Charges.—By a Custom-house order of the 16th of December, 1816, the Hamburg harbour-master is not entitled to fees.

Lastage and Custom-house Charges.—British and other foreign vessels pay the same as Hamburg vessels. For clearing in and clearing out, no separate charges are made; visiting the port is considered as *one voyage*, and the charges on vessels are paid as follows:—

For vessels arrived with cargoes from the undermentioned places: viz. —

Places.	For every Commercial Last.		Sterling.
	Marks.	L. s. d.	
The East Indies	3 0	0 3 6	
West Indies, North and South America	2 8	0 3 5	
Portugal, Spain, and the Mediterranean	2 0	0 2 4	
The rest of the European ports	1 8	0 1 9	
Holland, East Friesland, the Weser, Eyder, and Jutland	0 12	0 0 10 $\frac{1}{2}$	
For vessels under 20 commercial lasts*	0 4	0 0 3 $\frac{1}{2}$	
without distinction	0 4	0 0 3 $\frac{1}{2}$	
Vessels arriving and departing in ballast, of upwards of 20 commercial lasts	0 8	0 0 7	

For all vessels laden with coals, wood, or turf, no lastage is paid, provided they do not take return cargoes.

Half Lastage.—Vessels arriving in ballast and departing with a cargo pay half the above lastage, according to their destination.

N.B.—Exclusive of the above dues, which are all remarkably moderate, vessels coming to the port of Hamburg are obliged to pay certain dues to Hanover, called *Stade* or *Brunshausen* dues. These are rated according to the number of the vessel's masts, and are over and above the *Stade* duties on the cargo.—(For the items, see *STADE*.)

* It is difficult to determine the exact ratio of a last to a ton, but it may be taken at about 3 or 2 $\frac{1}{2}$ to 1. But in Hamburg all vessels are measured by the harbour-master; and it is upon his report that the lastage is calculated.

Transit Goods are totally exempted from duty. They are such only as arrive at Hamburg *direct*, and which are neither sold nor exchanged while in the city. The liberty of transit is limited to the term of 3 months from the time of receiving the transit ticket; but, upon application being made for a prolongation of the term previously to the expiration of the first 3 months, it is granted on payment of $\frac{1}{4}$ per cent. on the *banco* value of the goods; but under no circumstances is the term extended beyond 6 months. If the goods be not then exported, they become liable to the ordinary duties.

Warehousing System.—This has not been introduced at Hamburg; nor, from the smallness of the duties, is it necessary, though it would seem that the time during which goods are allowed to be in *transitu* might be advantageously extended. The warehouse rent of a quarter of wheat may be about $1\frac{1}{4}$ d. sterling per month, and of a ton of sugar, about $9\frac{1}{2}$ d.; but there are no fixed rates.

Custom-house Regulations.—On passing Stade, the masters of vessels must send their papers, including the manifest, bills of lading, and cockets, on shore, that the amount of the Stade duties may be calculated. On the vessel's arrival at Hamburg, the broker reports her to the Custom-house, and gives his guarantee for payment of the duties; he either delivers her papers, or undertakes to deliver them as soon as they can be got from Stade, and, upon a receipt being produced for the Stade duties by the Hanoverian authorities at Hamburg, the vessel is allowed to unload. On clearing, a manifest of the outward cargo, together with the consul's certificate of the regularity of the ship's papers, must be produced at the Custom-house by the broker, who obtains in return a clearance certificate, authorising the vessel to go to sea.

Quarantine is enforced, when occasion requires, at Hamburg, and is performed near Cuxhaven.

Credit, Brokerage, &c.—Almost all goods are sold for ready money, with an allowance of 1 per cent. for discount. Sometimes, but not frequently, sales are made at 2 or 3 months' credit, and in such cases a higher price is obtained than for cash. Sometimes sugar is sold to the sugar baker at this credit.

Brokers are positively forbidden to act as merchants or factors. They are licensed by the Senate, and must conform to the established regulations.

Brokerage is paid wholly by the seller, and amounts to—

“Five sixths per cent. on cotton, cotton twist, cocoa, cochineal, copper, hides, indigo, manufactured goods, nankeens, sugar, and teas.”

“One per cent. on annatto, camphire, cinnamon, cardamoms*, cassia*, cloves*, drugs not denominated*, deer skins, dye woods, ginger*, jalap*, mace*, nutmegs*, pepper, pimento, potatoes, Peruvian bark, quercitron bark, rice*, salt-petre, sarsaparilla*, shellac*, tamarinds*, tobacco in leaves* and tobacco stems* of the growth of the United States of America, whale oil*, vanilleos*.”

“N.B.—Tobacco stems* of all other origin, segars, and other manufactured tobacco, pay 2 per cent.; all other leaf and roll tobacco*, $1\frac{1}{2}$ per cent.”

“One and a half per cent. on wine, brandy, rum, and arrack, if sold in parcels amounting to 3,000 marcs *banco* and upwards.”

“Two per cent. on ditto, for sales of and under 3,000 marcs *banco*.”

“In action the selling broker is entitled to $1\frac{1}{4}$ per cent. and the purchasing broker to 2 per cent., without regard to the amount.”

All articles marked (*) pay the brokerage before-mentioned, if the quantity sold amounts to 600 marcs *banco*, or higher; for smaller lots of less than 600 marcs *banco*, and down to 150 marcs *banco*, the brokerage is paid, with the addition of one half, and under 150 marcs *banco*, the double is allowed. All other merchandise pays $1\frac{1}{2}$ per cent. at least for sales not exceeding 150 marcs *banco*.

It is, however, to be observed, that all augmentations, in proportion to the amount sold, are only to be understood for sale by private contract, and not for those by auction; and even not for such private sales, where a broker has made the purchase of a larger quantity of goods above the said amount of 600 marcs *banco*, and has afterwards divided it into smaller lots.

Conditions of Sale.—Imports.—Coffee is sold per pound in schill. banco; discount, 1 per cent.; good weight is $\frac{1}{2}$ per cent. Tare is as follows: viz. on casks, real weight; on bags of 130 lbs. or less, 2 lbs.; above 130 lbs. and not above 180 lbs., 3 lbs.; above 180 lbs. and not exceeding 200 lbs., 4 lbs. On Mocha bales of about 500 lbs., 14 lbs.; if 600 lbs., 50 lbs. On Bourbon single bales, 2 lbs.; on double, 4 lbs.

Cotton is sold per lb. in schill. banco; discount, 1 per cent.; good weight, 1 per cent.; tare on bales, West Indian and North American, 4 per cent.; on square bales, 6 per cent.; on Bombay and Surat bales, 8 per cent.; on Bourbon bales and Manilla serons, 6 per cent.; on Caraccas and Guiana small serons, 10 per cent. For the regulation of the Stade duty, all packages should be called bags, and not bales, in the bill of lading.

East India piece goods are sold per piece, in marcs *banco*; discount, 1 per cent. For saving in the Stade duty, if more than 50 pieces are in a bale, the number of pieces should not be mentioned in the bill of lading, but only the number of bales.

Flour is sold per 100 lbs. in marcs currency, uncertain agio; discount 1 per cent.; good weight, 1 per cent.; tare, 20 lbs. per barrel.

Fustic is sold per 100 lbs. in marcs currency; agio, 20 per cent.; discount, 1 per cent.; good weight, 1 per cent.; and frequently an allowance in weight is made, if the wood is not very solid.

Indigo is sold per lb. in schill. banco; discount, 1 per cent.; good weight, $\frac{1}{2}$ per cent.; tare, if in serons upwards of 120 lbs., 22 lbs.; in $\frac{1}{4}$ serons less than 120 lbs., 20 lbs.; in chests, real tare.

Logwood is sold like fustic.—N.B. To avoid a high Stade

duty, the nett weight of all dye woods should be stated in the bills of lading.

Pepper is sold per lb. in schill. banco; discount, 1 per cent.; good weight, $\frac{1}{2}$ per cent.; tare, if in single bales of 300 lbs., 3 lbs.; in double bales, 6 lbs.

Quercitron bark is sold per 100 lbs. in marcs currency; agio, 20 per cent.; discount, 2 per cent.; good weight, 1 per cent. To determine the tare, the American tare is reduced to Hamburg weight.

Rice is sold per 100 lbs. in marcs *banco*; discount, 1 per cent.; good weight, 1 per cent.; tare, real; and super-tare for tierces, 4 lbs.; for $\frac{1}{2}$ tierces, 2 lbs.

Rum is sold per 30 quarts in rixdollar currency, agio uncertain.

Sugar, raw and clayed, is sold per lb. in banco groats, with a rebate of 8 2-5ds per cent.; discount, 1 per cent., and sometimes $1\frac{1}{2}$ per cent.; Brazil or Havannah chest, good weight, $\frac{1}{2}$ per cent.; real tare; super-tare, 10 lbs. for Brazil, and 5 lbs. for Havannah sugar, per chest. Muscovados in casks, good weight, 1 per cent.; tare, if the casks weigh upwards of 1,000 lbs., 18 per cent.; if less, 20 per cent. Clayed sugars, good weight, 1 per cent.; tare, 16 per cent. East India sugars, in bags, good weight, $\frac{1}{2}$ per cent.; tare for white, 4 to 5 lbs.; for brown, 6 to 7 lbs.

Tea, per lb. in schill. currency, agio uncertain; discount, 1 per cent.; good weight, $\frac{1}{2}$ per cent. Tare of boxes, in chests of 400 lbs., 70 lbs.; of 150 to 180 lbs., 45 lbs. All black tea, 28 lbs. tare; green, 24 lbs. For the regulation of the Stade duty, the nett weight should likewise be mentioned in the bill of lading.

Tobacco.—Leaf tobacco is sold per lb. in schill. banco, agio uncertain; discount, $1\frac{1}{2}$ per cent.; good weight, 1 per cent.; tare per cask, 80 lbs. Brazil leaf in serons; tare, 5 per cent. In rolls; canister in baskets of about 100 lbs., good weight, 1 lb. per basket; tare, 14 lbs. if the basket is packed up in linen, and 12 lbs. if without linen. Porto Rico rolls, good weight, 1 per cent.; no tare, as the rolls are weighed by themselves. Brazil rolls, in serons of 400 to 600 lbs., are sold per lb., in schillings banco; good weight, $\frac{1}{2}$ per cent.; tare, 8 lbs. per seron. Tobacco stems per 100 lbs., in marcs currency, agio uncertain; discount, $1\frac{1}{2}$ per cent.; good weight, 1 per cent.; tare, if in casks, real weight; if packed up with cords, 2 to 4 per cent. according to the thickness of the rope. As there is a great difference in the Stade duty for the different sorts of tobacco, it is necessary that, on shipping leaf tobacco, there should be inserted in the bill of lading, *Leaf Tobacco*, omitting the words “discount,” in rolls, only the number of packages containing roll tobacco, and the nett weight, without mentioning the number of rolls, should appear in the bill of lading.

Glass (window) is sold per chest, in marcs currency, agio uncertain; other glass ware per piece, dozen, or hundred, in schillings or marcs currency, with uncertain agio; discount, 1 per cent.

Hare wool is sold per 2 lbs., in marcs currency agio uncertain; discount, 1 per cent.

Hare skins (German, grey) are sold per 100 pieces, in rixdollar banco. Russian, grey, per 104 pieces, in rixdollar banco. White, in marcs currency, agio uncertain; discount, 1 per cent.

Iron is sold per 100 lbs., in schill. currency, agio uncertain; discount, 1 per cent.

Copper is sold per 100 lbs. in schill. banco; discount, 1 per cent.

The exchange business done at Hamburg is very great; for besides the business of the place, most of the merchants in the inland towns have their bills negotiated there.

The usual charge for commission is, on sales 2 per cent. and 1 per cent. for *del credere*, if such guarantee be required; on purchases, 2 per cent. Under particular agreements, the rates sometimes vary considerably from the above.

Citizenship.—Foreigners cannot establish themselves as merchants, or carry on any business in their own names, at Hamburg, without becoming burghers; and to be manufacturers, they must also enter the guild or corporation peculiar to the trade they mean to follow. But to become a burgher one has only to comply with certain forms and pay certain fees, which do not, in all, exceed 10*l*. He then becomes, in the eye of the law, a Hamburg subject; and enjoys all the rights and privileges of a native.

Banking, Insurance, &c.—For an account of the Bank of Hamburg, see BANKS (FOREIGN). All sorts of insurances are effected at Hamburg. A municipal regulation compels the insurance of all houses within the city, the rate varying according to the number of fires, and the amount of loss. Marine insurance is principally effected by joint stock companies, of which there are several; their competition has reduced the premiums to the lowest level, and the business is not understood to be profitable. The high duties on policies of insurance in this country has led to the insuring of a good many English ships at Ham

burgh. Life insurance is not prosecuted in Germany to any considerable extent; but some of the English companies have agents here, who are said not to be very scrupulous.

Bankruptcy.—Considering the vast number of merchants and tradespeople at Hamburgh, bankruptcy does not seem to be of frequent occurrence. During the 3 years ending with 1831, the number of declared bankrupts and the amount of their debts were as under:—

1829.		1830.		1831.	
Number of Bank-rups.	Amount of Debts.	Number of Bank-rups.	Amount of Debts.	Number of Bank-rups.	Amount of Debts.
69	L. 109,948	93	L. 118,251	117	L. 277,615

But this account does not include the failures settled by private compromise, and of which no public notice is taken. The increase in 1831 is owing, in a great measure, to the failure, for 111,000*l.*, of a company which had lent their money improvidently on houses, &c. Much of the business transacted at Hamburgh being on commission and for account of houses abroad, the failure of foreign merchants is a prevalent source of bankruptcy. Another source of bankruptcy is losses on goods imported or exported on speculation, and occasionally losses in the funds, in which a good deal of gambling goes on here. Expensive living is not nearly so prevalent a source of bankruptcy here as in London and other places.

The law of Hamburgh makes 3 classes of bankrupts;—the unfortunate, the careless, and the fraudulent. The first class

consists of those whose books show that misfortune alone has occasioned the bankruptcy; that the party has all along lived within his probable income, and can account to his assignees completely for all his losses. Whoever is adjudged by the court to belong to this class (which contains but few in number), is considered entirely free from his debts, and is not subject to be called upon hereafter. The second and most numerous class, contains those termed "careless" bankrupts. These are persons who have entered into speculations exceeding their means, who have gone on for a considerable time after they found their affairs in arrear, who have lived beyond their income, have not kept their books in good order, and so forth. They are liable to be confined in prison for a period of 3 or 6 months; and, provided they have not paid a dividend of 40 per cent., may be called upon for payment of their debt after 5 years from their discharge. If a claim be made by any creditor after this lapse of time, the bankrupt is obliged to pay whatever sum he is able for the benefit of his creditors. He must swear that he cannot pay any thing, or not above a certain sum, without depriving himself and his family of necessities. Every 5 years the claim may be repeated. All careless bankrupts are disabled from holding offices of honour. The third class contains the "fraudulent" bankrupts, who are liable to be imprisoned according to the extent of their frauds, for a limited period or even for life, besides being rendered incapable of holding any office whatever. Should a bankrupt abscond, he is called upon by public advertisement to appear by a certain day, in default of which he is adjudged a fraudulent bankrupt, and his name is posted up on a black board on the Exchange.

Repair of Ships, Sea Stores, &c.—Materials and labour being cheap, Hamburgh may be regarded, in so far as respects expence, as a favourable place for careening and repairing ships; but, having no docks, these operations are inconveniently performed. All articles of provision may be obtained in great abundance and at moderate prices.

An Account of the Prices of the principal Articles of Ships' Provision at Hamburgh in 1831, stated in Imperial Weights and Measures, and in Sterling Money.

	Pork.		Beef.		Butter (equal to Cork Thirds)		Ship Bread.		Seconds Flour.		Eydam Cheese.		Peas.		Jamaica Rum.	
	Per Barrel of 200 lbs. Nett.		Per Barrel of 220 lbs. Nett.		Per Cwt.		Per Bag of 112 lbs. Nett.		Per Barrel of 196 lbs. Nett.		Per lb.		Per Imperial Quarter.		Per Imperial Gallon.	
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	d.	d.	s. d.	s. d.	s. d.	s. d.
January	-	-	48 0	50 0	45 0	0	0 61	0	10 70	0	15 6	10	14 6	27 0	28 0	4 10
April	-	-	56 0	-	58 0	45 0	-	50 62	0	-	69 0	15 0	-	17 30	0	-
July	-	-	57 0	-	64 0	45 0	-	48 0	45 0	-	56 0	13 0	-	14 0	24 0	-
October	-	-	-	-	none.	42 0	-	45 0	65 0	-	74 0	12 0	-	0 25	0	-
December	-	-	59 0	-	60 0	42 0	-	45 0	54 0	-	68 0	11 6	-	12 0	25 0	-

Fuel.—Coals. 19 marcs current, or about 22*s.* 6*d.* per ton, British weight, in large quantities.
 Do. 23 marcs current, or about 27*s.* 6*d.* per ton, British weight, in small quantities, free on board.
 Fresh beef, 2*s.* 6*d.* to 3*s.* per cwt.
 Fresh pork, 4*s.* 2*d.* to 5*s.* 1*d.* per 14 lbs.

N.B.—The prices include the cost of the packages of all the articles, excepting cheese and peas. In September and October no pork was to be had in a wholesale way.

Freights.—The different ship agents engaged in the trade with Great Britain have published a Table of freights; but as they are, notwithstanding, materially influenced by the demand at the time, the season, &c., it seems unnecessary to insert it.

General Remarks.—The trade of Hamburgh is, in a great measure, passive; that is, it depends more on the varying wants and policy of others than on its own. There is nothing of such vital importance as the free navigation of the Elbe to the prosperity of Hamburgh, and, indeed, of all the countries through which it flows. This, too, is a matter of paramount consequence as respects our interests; for the Elbe is the grand inlet by which British manufactures find their way into some of the richest and most extensive European countries. The principle that the navigation of the Elbe, the Rhine, the Weser, &c. should be quite free along their whole course, was distinctly laid down by the Congress of Vienna in 1815. But no general tariff of duties being then established, this declaration has hitherto had no practical effect. Prussia, who is endeavouring to bolster up a system of home manufactures, has laid heavy transit duties on articles passing by the Elbe, and has prevailed on Anhalt, and some of the smaller states, to follow her example. These duties amount, on some of the coarser sorts of British woollen goods, to no less than 60 per cent. *ad valorem*, and are, even when lightest, a great obstacle to trade. It is to be hoped that a just sense of their own real interests may, at no distant period, open the eyes of the German governments to the impolicy of such proceedings. It is in an especial manner for the interest of Saxony, Austria, and England, that these duties should be abolished; and their influence in the diet, if properly exerted, might countervail that of Prussia. So long, however, as the Stade duties are kept up, it would be folly to imagine that much attention should be paid to our remonstrances against the Prussian duties. If we cannot prevail on Hanover to emancipate our commerce from oppressive restrictions and burdens, we need hardly expect to succeed with any other power. Were the Stade duties and those in the upper parts of the Elbe wholly abolished, we have little doubt that, in a dozen years, the trade of Hamburgh would be nearly doubled; an increase which, however advantageous to her, would be far more advantageous to the extensive countries of which she is the grand emporium.

In compiling this article we have made use of *Oddy's European Commerce*, pp. 412—439; *Nordansz's European Commerce*, pp. 302—320; the *Dictionnaire de Commerce* (*Ency. Méthodique*), tome i. pp. 44—53; and of the *Circulars of Berenberg, Gossler and Co., Anderson, Hober, and Co.*, and other eminent merchants. We have also been much indebted to *Mr. Consul Canning's Answers to the Circular Queries*. That functionary has replied to the various questions submitted to him in a way that does equal credit to his industry and intelligence. From the circumstance of no official returns being published or obtainable at Hamburg, the returns of imports given above must not be regarded as quite accurate, though the errors they involve cannot be material. They are principally taken from *Berenberg and Co.'s Circular*.

HANSEATIC LEAGUE, an association of the principal cities in the north of Germany, Prussia, &c., for the better carrying on of commerce, and for their mutual safety and defence. This confederacy, so celebrated in the early history of modern Europe, contributed in no ordinary degree to introduce the blessings of civilisation and good government into the North. The extension and protection of commerce was, however, its main object; and hence a short account of it may not be deemed misplaced in a work of this description.

Origin and Progress of the Hanseatic League.—Hamburg, founded by Charlemagne in the ninth, and Lubeck, founded about the middle of the twelfth century, were the earliest members of the League. The distance between them not being very considerable, and being alike interested in the repression of those disorders to which most parts of Europe, and particularly the coast of the Baltic, were a prey in the twelfth, thirteenth, and fourteenth centuries, they early formed an intimate political union, partly in the view of maintaining a safe intercourse by land with each other, and partly for the protection of navigation from the attacks of the pirates, with which every sea was at that time infested. There is no very distinct evidence as to the period when this alliance was consummated; some ascribe its origin to the year 1169, others to the year 1200, and others to the year 1241. But the most probable opinion seems to be, that it would grow up by slow degrees, and be perfected according as the advantage derivable from it became more obvious. Such was the origin of the Hanseatic League, so called from the old Teutonic word *hansa*, signifying an association or confederacy.

Adam of Bremen, who flourished in the eleventh century, is the earliest writer who has given any information with respect to the commerce of the countries lying round the Baltic. And from the errors into which he has fallen in describing the northern and eastern shores of that sea, it is evident they had been very little frequented and not at all known in his time. But from the beginning of the twelfth century, the progress of commerce and navigation in the North was exceedingly rapid. The countries which stretch along the bottom of the Baltic, from Holstein to Russia, and which had been occupied by barbarous tribes of Slavonic origin, were then subjugated by the kings of Denmark, the dukes of Saxony, and other princes. The greater part of the inhabitants being exterminated, their place was filled by German colonists, who founded the towns of Stralsund, Rostock, Wismar, &c. Prussia and Poland were afterwards subjugated by the Christian princes and the Knights of the Teutonic Order. So that, in a comparatively short period, the foundations of civilisation and the arts were laid in countries whose barbarism had ever remained impervious to the Roman power.

The cities that were established along the coast of the Baltic, and even in the interior of the countries bordering upon it, eagerly joined the Hanseatic confederation. They were indebted to the merchants of Lubeck for supplies of the commodities produced in more civilised countries, and they looked up to them for protection against the barbarians by whom they were surrounded. The progress of the League was in consequence singularly rapid. Previously to the end of the thirteenth century, it embraced every considerable city in all those vast countries extending from Livonia to Holland, and was a match for the most powerful monarchs.

The Hanseatic confederacy was at its highest degree of power and splendour during the fourteenth and fifteenth centuries. It then comprised from 60 to 80 cities, which were distributed into 4 classes or circles. Lubeck was at the head of the first circle, and had under it Hamburg, Bremen, Rostock, Wismar, &c. Cologne was at the head of the second circle, with 29 towns under it. Brunswick was at the head of the third circle, consisting of 13 towns. Dantzic was at the head of the fourth circle, having under it 8 towns in its vicinity, besides several that were more remote. The supreme authority of the League was vested in the deputies of the different towns assembled in congress. In it they discussed all their measures; decided upon the sum that each city should contribute to the common fund; and upon the questions that arose between the confederacy and other powers, as well as those that frequently arose between the different members of the confederacy. The place for the meeting of congress was not fixed, but it was most frequently held at Lubeck, which was considered as the capital of the League, and there its archives were kept. Sometimes, however, congresses were held at Hamburg, Cologne, and other towns. They met once every 3 years, or oftener if occasion required. The letters of convocation specified the principal subjects which would most probably be brought under discussion. Any one might be chosen for a deputy; and the congress consisted not of merchants

only, but also of clergymen, lawyers, artists, &c. When the deliberations were concluded, the decrees were formally communicated to the magistrates of the cities at the head of each circle, by whom they were subsequently communicated to those below them; and the most vigorous measures were adopted for carrying them into effect. One of the burgomasters of Lubeck presided at the meetings of congress; and during the recess the magistrates of that city had the sole, or at all events the principal, direction of the affairs of the League.

Besides the towns already mentioned, there were others that were denominated confederated cities, or allies. The latter neither contributed to the common fund of the League, nor sent deputies to congress; even the members were not all on the same footing in respect to privileges: and the internal commotions by which it was frequently agitated, partly originating in this cause, and partly in the discordant interests and conflicting pretensions of the different cities, materially impaired the power of the confederacy. But in despite of these disadvantages, the League succeeded for a lengthened period, not only in controlling its own refractory members, but in making itself respected and dreaded by others. It produced able generals and admirals, skilful politicians, and some of the most enterprising, successful, and wealthy merchants of modern times.

As the power of the confederated cities was increased and consolidated, they became more ambitious. Instead of limiting their efforts to the mere advancement of commerce and their own protection, they endeavoured to acquire the monopoly of the trade of the North, and to exercise the same sort of dominion over the Baltic that the Venetians exercised over the Adriatic. For this purpose they succeeded in obtaining, partly in return for loans of money, and partly by force, various privileges and immunities from the northern sovereigns, which secured to them almost the whole foreign commerce of Scandinavia, Denmark, Prussia, Poland, Russia, &c. They exclusively carried on the herring fishery of the Sound, at the same time that they endeavoured to obstruct and hinder the navigation of foreign vessels in the Baltic. It should, however, be observed, that the immunities they enjoyed were mostly indispensable to the security of their commerce, in consequence of the barbarism that then prevailed; and notwithstanding their attempts at monopoly, there cannot be the shadow of a doubt that the progress of civilisation in the North was prodigiously accelerated by the influence and ascendancy of the Hanseatic cities. They repressed piracy by sea and robbery by land, which must have broken out again had their power been overthrown before civilisation was fully established; they accustomed the inhabitants to the principles, and set before them the example, of good government and subordination; they introduced amongst them conveniences and enjoyments unknown by their ancestors, or despised by them, and inspired them with a taste for literature and science; they did for the people round the Baltic, what the Phenicians had done in remoter ages for those round the Mediterranean, and deserve, equally with them, to be placed in the first rank amongst the benefactors of mankind.

"In order," as has been justly observed, "to accomplish their purpose of rendering the Baltic a large field for the prosecution of commercial and industrious pursuits, it was necessary to instruct men, still barbarous, in the rudiments of industry, and to familiarise them in the principles of civilisation. These great principles were laid by the confederation, and at the close of the fifteenth century the Baltic and the neighbouring seas had, by its means, become frequented routes of communication between the North and the South. The people of the former were enabled to follow the progress of the latter in knowledge and industry. The forests of Sweden, Poland, &c. gave place to corn, hemp, and flax; the mines were wrought, and in return the produce and manufactures of the South were imported. Towns and villages were erected in Scandinavia, where huts only were before seen: the skins of the bear and the wolf were exchanged for woollens, linens, and silks: learning was introduced; and printing was hardly invented before it was practised in Denmark, Sweden, &c." — (*Catteau, Tableau de la Mer Baltique*, tom. ii. p. 175.)

The kings of Denmark, Sweden, and Norway were frequently engaged in hostilities with the Hanse towns. They regarded, and, it must be admitted, not without pretty good reason, the privileges acquired by the League, in their kingdoms, as so many usurpations. But their efforts to abolish these privileges served, for more than 2 centuries, only to augment and extend them.

"On the part of the League there was union, subordination, and money; whereas the half-savage Scandinavian monarchies were full of divisions, factions, and troubles; revolution was immediately followed by revolution, and feudal anarchy was at its height. There was another circumstance, not less important, in favour of the Hanseatic cities. The popular governments established amongst them possessed the respect and confidence of the inhabitants, and were able to direct the public energies for the good of the state. The astonishing prosperity of the confederated cities was not wholly the effect of commerce. To the undisciplined armies of the princes of the North — armies composed of

vassals without attachment to their lords — the cities opposed, besides the inferior nobles, whose services they liberally rewarded, citizens accustomed to danger, and resolved to defend their liberties and property. Their military operations were combined and directed by a council composed of men of tried talents and experience, devoted to their country, responsible to their fellow citizens, and enjoying their confidence. It was chiefly, however, on their marine forces that the cities depended. They employed their ships indifferently in war or commerce, so that their naval armaments were fitted out at comparatively small expense. Exclusive, too, of these favourable circumstances, the fortifications of the principal cities were looked upon as impregnable; and as their commerce supplied them abundantly with all sorts of provisions, it need not excite our astonishment that Lubeck alone was able to carry on wars with the surrounding monarchs, and to terminate them with honour and advantage; and still less that the League should long have enjoyed a decided preponderance in the North.” — (*L'Art de vérifier les Dates*, 3^{me} partie, tom. viii. p. 204.)

The extirpation of piracy was one of the objects which had originally led to the formation of the League, and which it never ceased to prosecute. Owing, however, to the barbarism then so universally prevalent, and the countenance openly given by many princes and nobles to those engaged in this infamous profession, it was not possible wholly to root it out. But the vigorous efforts of the League to abate the nuisance, though not entirely successful, served to render the navigation of the North Sea and the Baltic comparatively secure, and were of signal advantage to commerce. Nor was this the only mode in which the power of the confederacy was directly employed to promote the common interests of mankind. Their exertions to protect shipwrecked mariners from the atrocities to which they had been subject, and to procure the restitution of shipwrecked property to its legitimate owners*, though, most probably, like their exertions to repress piracy, a consequence of selfish considerations, were in no ordinary degree meritorious; and contributed not less to the advancement of civilisation than to the security of navigation.

Factories belonging to the League. — In order to facilitate and extend their commercial transactions, the League established various factories in foreign countries; the principal of which were at Novogorod in Russia, London, Bruges in the Netherlands, and Bergen in Norway.

Novogorod, situated at the confluence of the Volkof with the Imler Lake, was, for a lengthened period, the most renowned emporium in the north-eastern parts of Europe. In the beginning of the eleventh century, the inhabitants obtained considerable privileges that laid the foundation of their liberty and prosperity. Their sovereigns were at first subordinate to the grand-dukes or czars of Russia; but as the city and the contiguous territory increased in population and wealth, they gradually usurped an almost absolute independency. The power of these sovereigns over their subjects seems, at the same time, to have been exceedingly limited; and, in effect, Novogorod ought rather to be considered as a republic under the jurisdiction of an elective magistrate, than as a state subject to a regular line of hereditary monarchs, possessed of extensive prerogatives. During the twelfth, thirteenth, and fourteenth centuries, Novogorod formed the grand *entrepôt* between the countries to the east of Poland and the Hanseatic cities. Its fairs were frequented by an immense concourse of people from all the surrounding countries, as well as by numbers of merchants from the Hanse towns, who engrossed the greater part of its foreign commerce, and who furnished its markets with the manufactures and products of distant countries. Novogorod is said to have contained, during its most flourishing period, towards the middle of the fifteenth century, upwards of 400,000 souls. This, however, is most probably an exaggeration. But its dominions were then very extensive; and its wealth and power seemed so great and well established, and the city itself so impregnable, as to give rise to a proverb, Who can resist the Gods and great Novogorod? *Quis contra Deos et magnam Novogordiam?* — (*Coxe's Travels in the North of Europe*, vol. ii. p. 80.)

But its power and prosperity were far from being so firmly established as its eulogists, and those who had only visited its fairs, appear to have supposed. In the latter part of the fifteenth century, Ivan Vassilievitch, czar of Russia, having secured his dominions against the inroads of the Tartars, and extended his empire by the conquest of some of the neighbouring principalities, asserted his right to the principality of Novogorod, and supported his pretensions by a formidable army. Had the inhabitants been animated by the spirit of unanimity and patriotism, they might have defied his efforts; but their dissensions facilitated their conquest, and rendered them an easy prey. Having entered the city at the head of his troops, Ivan received from the citizens the charter of their

* A series of resolutions were unanimously agreed to by the merchants frequenting the port of Wisby, one of the principal emporiums of the League, in 1287, providing for the restoration of shipwrecked property to its original owners, and threatening to eject from the “*consodalitate mercatorum*,” any city that did not act conformably to the regulations laid down.

liberties, which they either wanted courage or inclination to defend, and carried off an enormous bell to Moscow, that has been long regarded with a sort of superstitious veneration as the palladium of the city. But notwithstanding the despotism to which Novogorod was subject, during the reigns of Ivan and his successors, it continued for a considerable period to be the largest as well as most commercial city in the Russian empire. The famous Richard Chancellour, who passed through Novogorod in 1554, in his way from the court of the czar, says, that "next unto Moscow, the city of Novogorod is reputed the chiefest of Russia; for although it be in majestic inferior to it, yet in greatness it goeth beyond it. It is the chiefest and greatest mart town of all Muscovy; and albeit the emperors seat is not there, but at Moscow, yet the commodiousness of the river falling into the Gulf of Finland, whereby it is well frequented by merchants, makes it more famous than Moscow itself."

But the scourge of the destroyer soon after fell on this celebrated city. Ivan IV., having discovered, in 1570, a correspondence between some of the principal citizens and the King of Poland, relative to a surrender of the city into his hands, punished them in the most inhuman manner. The slaughter by which the bloodthirsty barbarian sought to satisfy his revenge was alike extensive and indiscriminating. The crime of a few citizens was made a pretext for the massacre of 25,000 or 30,000. Novogorod never recovered from this dreadful blow. It still, however, continued to be a place of considerable trade, until the foundation of Petersburg, which immediately became the seat of that commerce that had formerly centred at Novogorod. The degradation of this ill-fated city is now complete. It is at present an inconsiderable place, with a population of about 7,000 or 8,000; and is remarkable only for its history and antiquities.

The merchants of the Hanse towns, or Hansards, as they were then commonly termed, were established in London at a very early period, and their factory here was of considerable magnitude and importance. They enjoyed various privileges and immunities; they were permitted to govern themselves by their own laws and regulations; the custody of one of the gates of the city (Bishopsgate) was committed to their care; and the duties on various sorts of imported commodities were considerably reduced in their favour. These privileges necessarily excited the ill-will and animosity of the English merchants. The Hansards were every now and then accused of acting with bad faith; of introducing commodities as their own that were really the produce of others, in order to enable them to evade the duties with which they ought to have been charged; of capriciously extending the list of towns belonging to the association; and obstructing the commerce of the English in the Baltic. Efforts were continually making to bring these disputes to a termination; but as they really grew out of the privileges granted to and claimed by the Hansards, this was found to be impossible. The latter were exposed to many indignities; and their factory, which was situated in Thames Street, was not unfrequently attacked. The League exerted themselves vigorously in defence of their privileges; and having declared war against England, they succeeded in excluding our vessels from the Baltic, and acted with such energy, that Edward IV. was glad to come to an accommodation with them, on terms which were any thing but honourable to the English. In the treaty for this purpose, negotiated in 1474, the privileges of the merchants of the Hanse towns were renewed, and the king assigned to them, in absolute property, a large space of ground, with the buildings upon it, in Thames Street, denominated the Steel Yard, whence the Hanse merchants have been commonly denominated the Association of the Steel Yard; the property of their establishments at Boston and Lynn was also secured to them; the king engaged to allow no stranger to participate in their privileges; one of the articles bore that the Hanse merchants should be no longer subject to the judges of the English Admiralty Court, but that a particular tribunal should be formed for the easy and speedy settlement of all disputes that might arise between them and the English; and it was further agreed that the particular privileges awarded to the Hanse merchants should be published as often as the latter judged proper, in all the sea-port towns of England, and such Englishmen as infringed upon them should be punished. In return for these concessions, the English acquired the liberty of freely trading in the Baltic, and especially in the port of Dantzic and in Prussia. In 1498, all direct commerce with the Netherlands being suspended, the trade fell into the hands of the Hanse merchants, whose commerce was in consequence very greatly extended. But, according as the spirit of commercial enterprise awakened in the nation, and as the benefits resulting from the prosecution of foreign trade came to be better known, the privileges of the Hanse merchants became more and more obnoxious. They were in consequence considerably modified in the reigns of Henry VII. and Henry VIII., and were at length wholly abolished in 1597. — (*Anderson's Hist. Com.* Anno 1474, &c.)

The different individuals belonging to the factory in London, as well as those belonging to the other factories of the League, lived together at a common table, and

were enjoined to observe the strictest celibacy. The direction of the factory in London was intrusted to an alderman, 2 assessors, and 9 councillors. The latter were sent by the cities forming the different classes into which the League was divided. The business of these functionaries was to devise means for extending and securing the privileges and commerce of the association; to watch over the operations of the merchants; and to adjust any disputes that might arise amongst the members of the confederacy, or between them and the English. The league endeavoured at all times to promote, as much as possible, the employment of their own ships. In pursuance of this object, they went so far, in 1447, as to forbid the importation of English merchandise into the confederated cities, except by their own vessels. But a regulation of this sort could not be carried into full effect; and was enforced or modified according as circumstances were favourable or adverse to the pretensions of the League. Its very existence was, however, an insult to the English nation; and the irritation produced by the occasional attempts to act upon it, contributed materially to the subversion of the privileges the Hanseatic merchants had acquired amongst us.

By means of their factory at Bergen, and of the privileges which had been either granted to or usurped by them, the League enjoyed for a lengthened period the monopoly of the commerce of Norway.

But the principal factory of the League was at Bruges in the Netherlands. Bruges became, at a very early period, one of the first commercial cities of Europe, and the centre of the most extensive trade carried on to the north of Italy. The art of navigation in the thirteenth and fourteenth centuries was so imperfect, that a voyage from Italy to the Baltic and back again could not be performed in a single season; and hence, for the sake of their mutual convenience, the Italian and Hanseatic merchants determined on establishing a magazine or store-house of their respective products in some intermediate situation. Bruges was fixed upon for this purpose; a distinction which it seems to have owed as much to the freedom enjoyed by the inhabitants, and the liberality of the government of the Low Countries, as to the convenience of its situation. In consequence of this preference, Bruges speedily rose to the very highest rank among commercial cities, and became a place of vast wealth. It was at once a staple for English wool, for the woollen and linen manufactures of the Netherlands, for the timber, hemp, and flax, pitch and tar, tallow, corn, fish, ashes, &c. of the North; and for the spices and Indian commodities, as well as their domestic manufactures imported by the Italian merchants. The fairs of Bruges were the best frequented of any in Europe. Ludovico Guicciardini mentions, in his *Description of the Low Countries*, that, in the year 1318, no fewer than 5 Venetian galleases, vessels of very considerable burden, arrived in Bruges in order to dispose of their cargoes at the fair. The Hanseatic merchants were the principal purchasers of Indian commodities; they disposed of them in the ports of the Baltic, or carried them up the great rivers into the heart of Germany. The vivifying effects of this commerce were every where felt; the regular intercourse opened between the nations in the north and south of Europe made them sensible of their mutual wants, and gave a wonderful stimulus to the spirit of industry. This was particularly the case with regard to the Netherlands. Manufactures of wool and flax had been established in that country as early as the age of Charlemagne; and the resort of foreigners to their markets, and the great additional vent that was thus opened for their manufactures, made them be carried on with a vigour and success that had been hitherto unknown. These circumstances, combined with the free spirit of their institutions, and the moderation of the government, so greatly promoted every elegant and useful art, that the Netherlands early became the most civilised, best cultivated, richest, and most populous country of Europe.

Decline of the Hanseatic League. — From the middle of the fifteenth century, the power of the confederacy, though still very formidable, began to decline. This was not owing to any misconduct on the part of its leaders, but to the progress of that improvement it had done so much to promote. The superiority enjoyed by the League resulted as much from the anarchy, confusion, and barbarism that prevailed throughout the kingdoms of the North, as from the good government and order that distinguished the towns. But a distinction of this sort could not be permanent. The civilisation which had been at first confined to the cities, gradually spread from them, as from so many centres, over the contiguous country. Feudal anarchy was every where superseded by a system of subordination; arts and industry were diffused and cultivated; and the authority of government was at length firmly established. This change not only rendered the princes, over whom the League had so frequently triumphed, superior to it in power; but the inhabitants of the countries amongst which the confederated cities were scattered, having learned to entertain a just sense of the advantages derivable from commerce and navigation, could not brook the superiority of the association, or bear to see its members in possession of immunities of which they were deprived: and in addition to these circumstances, which must speedily have occasioned the dissolution

of the League, the interests of the different cities of which it consisted became daily more and more opposed to each other. Lubeck, Hamburg, Bremen, and the towns in their vicinity, were latterly the only ones that had any interest in its maintenance. The cities in Zealand and Holland joined it, chiefly because they would otherwise have been excluded from the commerce of the Baltic; and those of Prussia, Poland, and Russia did the same, because, had they not belonged to it, they would have been shut out from all intercourse with strangers. When, however, the Zealanders and Hollanders became sufficiently powerful at sea to be able to vindicate their right to the free navigation of the Baltic by force of arms, they immediately seceded from the League; and no sooner had the ships of the Dutch, the English, &c. begun to trade directly with the Polish and Prussian Hanse towns, than these nations also embraced the first opportunity of withdrawing from it. The fall of this great confederacy was really, therefore, a consequence of the improved state of society, and of the development of the commercial spirit in the different nations of Europe. It was most serviceable so long as those for whom its merchants acted as factors and carriers were too barbarous, too much occupied with other matters, or destitute of the necessary capital and skill, to act in these capacities for themselves. When they were in a situation to do this, the functions of the Hanseatic merchants ceased as a matter of course; their confederacy fell to pieces; and at the middle of the seventh century the cities of Lubeck, Hamburg, and Bremen were all that continued to acknowledge the authority of the League. Even to this day they preserve the shadow of its power; being acknowledged in the act for the establishment of the Germanic confederation, signed at Vienna, the 8th of June, 1815, as free Hanseatic cities. — (From an article in No. 13. of the *Foreign Quarterly Review*, contributed by the author of this work.)

HARBOUR, HAVEN, OR PORT, a piece of water communicating with the sea, or with a navigable river or lake, having depth sufficient to float ships of considerable burden, where there is convenient anchorage, and where ships may lie, load, and unload, screened from the winds, and without the reach of the tide.

Qualities of a good Harbour. — There is every variety in the form and quality of harbours. They are either natural or artificial; but, however formed, a good harbour should have sufficient depth of water to admit the largest ships at all times of the tide; it should be easy of access, without having too wide an entrance; the bottom should be clean and good; and ships should be able to lie close alongside quays or piers, that the expense and inconvenience of loading and unloading by means of lighters may be avoided. Ships lying in a harbour that is land-locked, and surrounded by high grounds or buildings, are, at once, without the reach of storms, tides, and currents; and may, in most cases, be easily protected from hostile attacks. Bar harbours are those that have bars or banks at their entrances, and do not, therefore, admit of the ingress or egress of large ships except at high water. These are most commonly river harbours; the sand and mud brought down by the stream, and driven back by the waves, naturally forming a bar or bank at their mouths.

Best British Harbours. — Good harbours are of essential importance to a maritime nation; and immense sums have been expended in all countries ambitious of naval or commercial greatness in their improvement and formation. Portsmouth, Milford Haven, and the Cove of Cork are the finest harbours in the British islands, being surpassed by very few, if any, in the world. Of these, Portsmouth is entitled to the pre-eminence. This admirable harbour is about as wide at its mouth as the Thames at Westminster Bridge, expanding within into a noble basin, almost sufficient to contain the whole navy of Great Britain. Its entrance is unobstructed by any bar or shallow; and it has, throughout, water adequate to float the largest men of war at the lowest tides. The anchorage ground is excellent, and it is entirely free from sunken rocks, sand banks, or any similar obstructions. The western side of the harbour is formed by the island of Portsea; and on its south-western extremity, at the entrance to the harbour, is situated the town of Portsmouth, and its large and important suburb Portsea. Here are docks and other establishments for the building, repair, and outfit of ships of war, constructed upon a very large scale, and furnished with every convenience. The fortifications that protect this great naval *dépôt*, are superior, both as respects strength and extent, to any other in the kingdom. "Thus," to use the words of Dr. Campbell, "it appears that Portsmouth derives from nature all the prerogatives the most fertile wits and most intelligent judges could devise or desire; and that these have been well seconded by art, without consideration of expense, which, in national improvements, is little to be regarded. Add to all this the striking excellence of its situation, which is such as if Providence had expressly determined it for that use to which we see it applied, — the bridling the power of France, and, if I may so speak, the peculiar residence of Neptune." — (*Survey of Great Britain*, vol. i. p. 370.)

Portsmouth harbour has the additional and important advantage of opening into the

celebrated road of Spithead, between the Hampshire coast and the Isle of Wight, forming a safe and convenient retreat for the largest fleets.

Milford Haven deeply indents the southern part of Pembrokeshire. It is of great extent, and has many subordinate bays, creeks, and roads. The water is deep, and the anchorage ground excellent; and being completely land-locked, ships lie as safely as if they were in dock.

Cork harbour has a striking resemblance to that of Portsmouth, but is of larger extent; it has, like it, a narrow entrance, leading into a capacious basin, affording a secure asylum for any number of ships.

Plymouth, which, after Portsmouth, is the principal naval *dépôt* of England, has an admirable double harbour. The roadstead in Plymouth Sound has recently been much improved by the construction, at a vast expense, of a stupendous breakwater more than 1,700 yards in length. This artificial bulwark protects the ships lying inside from the effects of the heavy swell thrown into the Sound by southerly and south-easterly winds.

London stands at the head of the river ports of Great Britain. Considering the limited course of the Thames, there is, probably, no river that is navigable for large ships to so great a distance from sea, or whose mouth is less obstructed by banks. London is mainly indebted for the unrivalled magnitude of her commerce to her favourable situation on this noble river; which not only gives her all the advantages of an excellent port, accessible at all times to the largest ships, but renders her the emporium of the extensive, rich, and populous country comprised in the basin of the Thames.

The Mersey, now the second commercial river in the empire, is more incommoded by banks than the Thames; and is in all respects inferior, as a channel of navigation, to the latter. Still, however, it gives to Liverpool very great advantages; and the new channel that has recently been discovered in the banks promises to be of much importance in facilitating the access to and from the port. This channel will be found laid down in the map of Liverpool and its environs, attached to the article Docks in this work.

Bristol and Hull are both river ports. Owing to the extraordinary rise of the tide in the Bristol Channel, the former is accessible to the largest ships. The Humber is a good deal impeded by banks; but it also is navigable as far as Hull, by very large vessels. The Tyne admits vessels of very considerable burden as far as Newcastle, which, next to London, is the most important port, for the extent of the shipping belonging to it, of any in the empire.

The shallowness of the Clyde from Greenock up to Glasgow has been a serious drawback upon the commercial progress of the latter. Large sums have been expended in attempts to contract the course and to deepen the bed of the river; and they have been so far successful, that vessels of 150 tons burden may now, generally speaking, ascend to the city, at all times of the tide. But there seems little probability of its ever becoming suitable for the navigation of ships of pretty large burden.

Generally speaking, the harbours on the east coasts, both of Great Britain and Ireland, are, with the exception of the Thames, very inferior to those on the south and west coasts. Several harbours on the shores of Sussex, Kent, Lincoln, &c., that once admitted pretty large ships, are now completely choked up by sand. Large sums have been expended upon the ports of Yarmouth, Boston, Sunderland, Leith, Dundee, Aberdeen, &c. Dublin harbour being naturally bad, and obstructed by a bar, a new harbour has been formed, at a great expense, at Kingstown, without the bar, in deep water. There has also been a large outlay upon the harbours of Donaghadee, Portpatrick, &c.

For an account of the shipping belonging to the different ports of Great Britain and Ireland, the reader is referred to the article SHIPS in this work. The charges on account of Docks, Pilotage, &c. are specified under these articles.

Foreign Harbours and Ports. — The reader will find the principal foreign commercial harbours described in this work at considerable length under their respective titles. The principal French ports for the accommodation of men of war are Brest, Toulon, and Cherbourg. The latter has been very greatly improved by the construction of a gigantic breakwater, and the excavation of immense basins. Besides Cadiz, the principal ports for the Spanish navy are Ferrol and Carthage. Cronstadt is the principal rendezvous of the Russian navy; Landskrona of that of Sweden; and the Helder of that of Holland.

Law of England as to Harbours. — The anchorage, &c. of ships was regulated by several statutes. But most of these regulations have been repealed, modified, or re-enacted, by the 54 Geo. 3. c. 149.

This act authorises the Admiralty to provide for the moorings of his Majesty's ships; and prohibits any private ship from fastening thereto. It further authorises the Admiralty to prohibit the *breaming* of any ship or vessel at any place or places on shore they may think fit; and to point out the places where private ships shall deposit the gunpowder they may have on board exceeding 5 lbs. — (§ 6.) It prohibits the use of any fire on board any ship or vessel that is being *breamed* in any port, harbour, or haven, between the hours of 11 in the evening and 5 in the morning, from the 1st of October to the 31st of March inclusive; and between the hours of 11 in the evening and 4 in the morning, from the 1st of April to the 30th of September inclusive: and it prohibits the melting or boiling of any pitch, tar, tallow, &c. within

250 yards of any of his Majesty's ships, or of his Majesty's dock-yards. By another section, the keeping of guns shotted, and the firing of the same in any port, is prohibited under a penalty of 5s. for every gun kept shotted, and 10s. for every gun discharged.— (§ 9.) The sweeping or creeping for anchors, &c. within the distance of 150 yards of any of his Majesty's ships of war, or of his Majesty's moorings, is prohibited under a penalty of 10*l.* for every offence.— (§ 10.) The loading and unloading of ballast is also regulated by this statute; but for the provisions with respect to it, see BALLAST.

HARDWARE (Ger. *Kurze waaren*; Du. *Yzerkramery*; Da. *Isenkramvarer*; Sw. *Järnkram*; Fr. *Clinguallerie*, *Quincaillerie*; It. *Chincaglio*; Sp. *Quinquilleria*; Port. *Quincalharía*; Rus. *Mjlotzchnue towarii*), includes every kind of goods manufactured from metals, comprising iron, brass steel, and copper articles of all descriptions. Birmingham and Sheffield are the principal seats of the British hardware manufactures; and from these, immense quantities of knives, razors, scissors, gilt and plated ware, fire-arms, &c. are supplied, as well for exportation to most parts of the world, as for home consumption.

The hardware manufacture is one of the most important carried on in Great Britain; and from the abundance of iron tin, and copper ores in this country, and our inexhaustible coal mines, it is one w ich seems to be established on a very secure foundation. The late Mr. Stevenson, in his elaborate and excellent article on the statistics of England, in the *Edinburgh Encyclopædia*, published in 1815, estimated the value of all the articles made of iron at 10,000,000*l.*, and the persons employed in the trade at 200,000. Mr. Stevenson estimated the value of all the articles made of brass and copper at 3,000,000*l.*, and the persons employed at 50,000: and he further estimated the value of steel, plated, and hardware articles, including toys, at 4,000,000*l.*, and the persons employed at 70,000. So that, assuming these estimates to be nearly correct, the total value of the goods produced from different sorts of metals in England and Wales, in 1815, must have amounted to the sum of 17,000,000*l.*, and the persons employed to 320,000.

There is reason to believe that this estimate, in so far, at least, as respects the value of the manufacture, was at the time rather too high; but at this moment it is most probably within the mark. There has been a very extraordinary augmentation of the quantity of bar and pig iron produced within the last 15 years; and the rapid increase of Birmingham and Sheffield, as well as of the smaller seats of the hardware manufacture, shows that it has been increased in a corresponding proportion. We have been assured, by those well acquainted with most departments of the trade, that if to the iron and other hardware manufactures of England be added those of Scotland, their total aggregate value cannot now be reckoned at less than 17,500,000*l.* a year, affording *direct* employment, in the various departments of the trade, for at least 360,000 persons.

Fall of Prices.—Owing partly to the reduced cost of iron, but incomparably more to improvements in manufacturing, a very extraordinary fall has taken place in the price of most hardware articles during the last 12 or 15 years. In some articles the fall exceeds 80 per cent.; and there are few in which it does not exceed 30 per cent. In consequence, the poorest individuals are now able to supply themselves with an infinite variety of commodious and useful articles, which, half a century ago, were either wholly unknown, or were too dear to be purchased by any but the richer classes. And those who reflect on the importance of the prevalence of habits of cleanliness and neatness will readily agree with us in thinking that the substitution of the convenient and beautiful hardware and earthenware household articles, that are now every where to be met with, for the wooden and horn articles used by our ancestors, has been in no ordinary degree advantageous. But it is not in this respect only that the cheapness and improvement of hardware is essential. Many of the most powerful and indispensable tools and instruments used by the labourer come under this description; and every one is aware how important it is that they should be at once cheap and efficient.

Account of the real or declared Value of the different Articles of Hardware exported from Great Britain to Foreign Countries, during the Year ended 5th of January, 1833.

	£	s.	d.
Brass and copper manufactures	-	916,226	4 9
Hardware and cutlery	-	1,433,297	17 5
Iron and steel, wrought and unwrought	-	1,189,250	10 2
Mathematical and optical instruments	-	16,430	18 5
Plate, plated ware, jewellery, and watches	-	173,617	13 1
Tin and pewter wares (exclusive of unwrought tin)	-	243,191	5 10
Total	-	£3,972,014	9 8

The exports of the same articles during the year ended 5th of January, 1830, were as follows:—

	£	s.	d.
Brass and copper manufactures	-	653,859	13 5
Hardware and cutlery	-	1,459,510	19 7
Iron and steel, wrought and unwrought (mathematical instruments not specified)	-	924,448	8 1
Tin and pewter wares (exclusive of unwrought tin)	-	187,811	10 7
Total	-	£2,915,630	11 8

Increase of the exports of 1832 over those of 1819

£1,056,383 18 0

The East Indies and China are by far the most important markets for our brass and copper manufactures. The total exports of these articles, in 1831, amounted to 803,124*l.*; of which they took 348,045*l.*, the United States 169,563*l.*, and France 91,580*l.* Of the total exports of hardware and cutlery in 1831, amounting to 1,622,429*l.* the United States took no less than 998,469*l.*! The British possessions in North America and the West Indies were the next most important customers; but the exports to them both did not amount to 190,000*l.* The United States, and the possessions now referred to, take the greatest quantity of our iron and steel; the exports to the former, in 1831, being 248,707*l.*, and those to the latter 245,223*l.* The United States take nearly a half of our exports of plate and plated ware, &c.

HARPOONER, the man that throws the harpoon in fishing for whales. By 35 Geo. 3. c. 92. § 34., no harpooner, line manager, or boat steerer, belonging to any ship or vessel fitted out for the Greenland or Southern whale fisheries, shall be impressed from the said service; but shall be privileged from being impressed so long as he shall belong to, and be employed on board, any ship or vessel whatever in the fisheries aforesaid.

HATS (Ger. *Hüte*; Du. *Hoeden*; Fr. *Chapeaux*; It. *Cappelli*; Sp. *Sombreros*; Rus. *Schlopü*), coverings for the head in very general use in Great Britain and many other countries, and known to every body. They are made of very various forms and sorts of material. They may, however, be divided into two great classes, viz. those made of fur, wool, silk, &c., and those made of straw; the former being principally worn by men, and the latter by women.

HATS (FUR, WOOL, ETC.). — The manufacture of this description of hats, which is one of very considerable importance and value, was first noticed as belonging to England in the 14th century, in reference to the exportation of rabbit or coney skins from the Netherlands. About a century afterwards (1463), the importation of hats was prohibited. A duty of 10*s.* 6*d.* a hat was substituted for this absolute prohibition in 1816, and is still continued. The following instructive details with respect to the species of hats manufactured, their value, &c., have been obtained from the highest practical authority; and may, we believe, be safely relied on: —

1. *Stuff Hats*. — This term is applied by the trade only to the best description of hats, or to those brought to the highest perfection in London. Since the introduction of "waterproofing," it is found unnecessary to use so valuable a material as beaver in the foundation or frame-work of the best hats. Instead of it, fine seasoned backs of English coney wool, red Vigonia wool, Dutch carotred coney wool, and a small quantity of fine Saxony lamb's wool, are employed with equal advantage.

The covering, *i. e.* the "napping," of the best qualities is a mixture of *cheek* beaver, with white and brown stage beaver, or seasoned beaver, commonly called "*wooms*." Inferior stuffs are napped with mixtures of stage beaver, nutria, hares' wool, and musquash.

Of late years, hats have been much reduced in weight. This is principally owing to the new method of "waterproofing," which is effected in the bodies of the hats prior to their being napped. The elastic properties of the gums employed for this purpose, when dissolved in pure spirits of wine, give a body to the stuffs which allows a good deal of their weight to be dispensed with.

Not 20 years ago, 96 ounces of stuff were worked up into 1 dozen ordinary sized hats for gentlemen; at present, from 33 to 34 ounces only are required to complete the same quantity. It is proper to observe that the heavy duty on English spirits of wine is very injurious to the manufacture, as it causes the employment of inferior dissolvents, as naphtha and gas spirit, which injure the gums.

The manufacture of the best hats employs in London nearly 1,000 makers and finishers, besides giving employment to nearly 3,000 men in Gloucestershire and Derbyshire, in body-making and ruffling. The gross returns amount to about 640,000*l.*

2. *Plated Hats*. — Next to fine hats are those designated "plated," so called from the *plate*, or napping, being of a distinct and superior nature to the foundation or body. The latter is generally formed of Kent, Spanish, or Shropshire wool; while the former consists of a mixture of fine beaver, hares' wool, musquash, nutria, and English back wool. From the cheapness of coal and the purity of the water in Lancashire, Cheshire, and Staffordshire, the whole of the plating trade is engrossed by them. The men employed in the 3 counties, including apprentices, do not exceed 3,000. The total amount of returns amount to about 1,080,000*l.*, inclusive of bonnets, and children's fancy beaver hats.

3. *Felt Hats and Cordies* are the coarsest species, being made wholly of Kent, Shropshire, and Italian wools. Cordies are distinguished by a fine covering of camel or goat hair. A very large trade was at one time carried on in these articles; but since the introduction of caps, and the manufacture of inferior plates, the returns have sunk from 1,000,000*l.* to scarcely 150,000*l.*! Atherstone, Rudgeley, Bristol, and Newcastle-under-Lyne, are the principal places where they are manufactured.

4. *Silk Hats*, made from silk, plush, or shag, manufactured in Coventry, Banbury, and Spitalfields, form, at present, a very important branch of the hat trade. Many thousand dozen are exported to Italy, Gibraltar, the Cape, Sydney, and Van Diemen's Land. Little progress was made in this article for the first quarter of a century after its invention, in consequence of the hard appearance which the cane and willow frame-work necessarily gave the hats; but now that beaver hat bodies have been used, as well as those of lawn and muslin, this difficulty has been overcome, and silk hats have as soft an outline and as great a variety of shapes as beaver hats. London alone produces nearly 150,000 dozen silk hats annually; and the quantity manufactured in Manchester, Liverpool, Birmingham, and Glasgow, is estimated at upwards of 100,000 dozen more, making a total of above 250,000 dozen. Large quantities of the wool shells, used as the foundations or frame-work, are made in Ireland by the aid of machinery. The workmen are distinct from beaver hat makers; and, owing to the competition of labourers, the trade has advanced in a greater ratio. This branch gives employment to about 3,000 men.

5. *Machinery, as applied to Hats*. — Mr. Williams, an American, introduced, a few years since, machinery for the bowing, breaking up, and felting wools for hats. The opposition of the journeymen body-makers, who refused to assist in the necessary process termed *basining*, caused it to be laid aside: it is now used only in the preparation of the shells required for silk hats, which, as already observed, are principally made in Ireland.

Mr. Edward Ollerenshaw, of Manchester, began, in 1824, the finishing of hats by the aid of machinery, but the pertinacious opposition of the men prevented his accomplishing this desirable object. Laterly, Mr. Johnson of Edinburgh obtained a patent for machinery calculated to effect very important improvements in the art of ruffling or covering the bodies of hats. But we understand that the opposition of the workmen has, also, made him lay aside his invention.

6. Summary of Results.

Hats.	Value.			Declared Value of Hats reported, 1832.		
	L.	s.	d.	L.	s.	d.
Plated	1,080,000	0	0	All sorts, 62,854 dozen	170,188	0 0
Stuffs	640,000	0	0	Official Value.		
Wools*	160,000	0	0	Beaver and felts	114,965	0 0
Silk	540,000	0	0	All other	13,377	0 0
	L. 2,420,000	0	0	Total number of men employed in the manufacture of beaver hats	17,000	
				Ditto, silk hats	3,000	

* Including felted caps for soldiers.

HATS (STRAW).—It is most probable that the idea of *plaiting straws* was first suggested by the making of baskets of osiers and willow, alluded to by Virgil, in his *Pastorals*, as one of the pursuits of the agricultural population of Italy. We are ignorant of the period when the manufacture of straw plait first became of importance in that country; but it appears from Coryat's *Crudities*, published in 1611, that "the most delicate strawen hats" were worn by both men and women in many places of Piedmont, "many of them having at least an hundred seams." It is evident, therefore, that the art of straw plaiting must have arrived at great perfection upwards of two centuries since; but it does not appear to have been followed in England for more than 60 or 70 years, as it is within the remembrance of some of the old inhabitants of the straw districts, now alive, that the wives and daughters of the farmers used to plait straw for making their own bonnets, before straw plaiting became established as a manufacture. In fact, the custom, among the women in England, of wearing bonnets at all, is comparatively modern: it is not yet 100 years since "*hoods and pinnners*" were generally worn, and it was only the ladies of quality who wore small silk hats.—(See *Malcolm's Manners and Customs*.)

British Plait.—The *straw plait district* comprises the counties of Bedford, Hertford, and Buckingham, being the most favourable for the production of the wheat straw, which is the material chiefly used in England. The manufacture is also followed in some places in Essex and Suffolk, but very partially in other counties. During the late war, the importation of straw hats from Leghorn having in a great measure ceased, an extraordinary degree of encouragement was given to our domestic manufacture, and a proportional degree of comfort was derived by the agricultural labourers in these places, by the wives and children of whom it was chiefly followed. This produced competition, and led to an improvement in the plait by *splitting* the straw, which had formerly been used entire—to a more careful selection of the straw itself—and also to improvements in finishing and bleaching. So successful was straw plaiting at this period, that it has been ascertained that women have earned as much as 22s. a week for their labour. (See *Evidence on the Poor Laws*, p. 277.) But at the conclusion of the war, Leghorn hats again came into the market; and from their superiority in fineness, colour, and durability, they speedily acquired a preference over our home manufacture, which consequently began to decline. Still the wages continued good, as the fashion of wearing Dunstable straw hats had gradually established itself over the country, which kept up the demand for them; and many individuals abandoned the working of *pillow lace* (another domestic manufacture peculiar to Bedford and Bucks, which in 1820 had fallen into decay, owing to the application of machinery), and betook themselves to straw plaiting, as a more profitable employment. With the view of improving the condition of the straw plaiters, who from their increased numbers were reduced to great distress, and enabling them to meet the foreign competition, the Society of Arts, in the years 1822 to 1827, held out premiums for the successful application of some of our native grasses or straw, other than the wheat straw in general use, and for improvements in plaiting, finishing, and bleaching. Many specimens were sent to the Society; and, amongst other candidates, Mr. Parry, of London, in 1822, received the large silver medal for an imitation and description of the mode of plaiting the Leghorn hats. Mr. Cobbett, also, who had contributed samples of plaiting, made from 15 different sorts of grass indigenous to England, received a similar reward. The publication of these contributions in the Society's Transactions was followed by the most beneficial results to the British manufacture. Our native grasses were not found to promise much success, owing to the brittleness of their stems and the unevenness of their colour; but Mr. Parry's communication was of especial importance, as the straw of Tuscany speedily became an article of import. He immediately set the example, by teaching and employing above 70 women and children to plait the straw by the Italian method; and it is peculiarly gratifying to observe, as an evidence of its success, that while the importation of Leghorn hats has, during the last few years, been on the decline, the *unmanufactured material has been progressively on the increase*. This straw, which is imported at a nominal duty of 1d. a cwt., is chiefly plaited in our straw districts; and the Tuscan plait, which pays a duty of 17s. per lb., has likewise been largely imported, and made up into bonnets in this country, of equal fineness and beauty to the genuine Leghorn hat.

There is, perhaps, no manufacture more deserving of encouragement and sympathy than that of straw plait, as it is quite independent of machinery, and is a domestic and healthful employment, affording subsistence to great numbers of the families of agricultural labourers, who without this resource would be reduced to parish relief. By the estimate of an intelligent individual, intimately acquainted with the manufacture, it is considered that every score (or 20 yards) of plait consumes a pound of straw in the state in which it is bought of the farmer; that, at an average, every plaiter makes 15 yards per diem; that in the counties of Hertford, Bedford, and Bucks, there are, at an average, 10,000 scores brought to market every day, to make which 13,500 persons (women and children) must be employed. In Essex and Suffolk, it is estimated that 2,000 scores are the daily produce, to make which about 3,000 persons are employed; and about 4,000 persons more must be employed to convert these quantities into bonnets. Including other places where the manufacture is carried on in England, there are, perhaps, in all, about 30,000 persons engaged in it. The earnings of the women and children vary from 2d. to 8s. 6d. per score, or from 1s. 6d. to 10s. per week. There are 7 descriptions of plait in general use; viz. *whole Dunstable* (the first introduced), plaited with 7 entire straws; *split straw*, introduced about 50 years since; *patent Dunstable*, or double 7, formed of 14 split straws, every 2 wetted and laid together, invented about 25 years since; *Devonshire*, formed of 7 split straws, invented about 16 years since; *Luton plait* (an imitation of whole Dunstable), formed of double 7, and coarser than patent Dunstable, invented about 10 years since; *Bedford Leghorn*, formed of 22 or double 11 straws, and plaited similarly to the Tuscan; and *Italian*, formed of 11 split straws. But there are other varieties in fancy straw plait, not generally in demand for the home trade, but chiefly required for exportation; such as the *backbone*, of 7 straws; the *lustre*, of 17 straws; the *wave*, of 22 straws; and *diamond*, of 23 straws. There were other plaits, called *rustic*, of 4 coarse straws split; and *pearl*, of 4 small straws entire; but these are now superseded. The principal markets are Luton, Dunstable, and St. Alban's, where the plait is usually brought every morning by the plaiters, and bought by the dealers.

But the advantages which followed the publication, by the Society of Arts, of the various attempts to improve the trade, were not confined to England. Messrs. J. & A. Muir, of Greenock, (who subsequently sent specimens to the Society, and received 2 different medals), were in consequence attracted to the manufacture, and in 1823 established straw plaiting, in imitation of Leghorn, in the Orkney Islands, with singular success, adopting *rye* straw, dwarfed by being grown on poor land, as the material best suited for the purpose. In the estimation of persons largely employed in the trade in London, hats manufactured in Orkney are quite equal, both in colour and quality, to those of Leghorn; indeed, some of the plait sent to the Society was so fine, as to be capable of making a hat of 80 rows in the brim, being equal to 10 or 11 rows in an inch; but we learn with regret that the prevalence of mildew in that humid climate is so inauspicious to the bleaching of the straw, that it is equal to 50 per cent. on the value of the crop. To this circumstance, and to the low prices of Leghorn hats of late years, is to be ascribed the difficulty they have had, even with the protecting duty of 3*l*. 8*s*. per dozen, in withstanding the competition of the foreign manufacturer. In their letter to the Society of Arts, of the 10th of February, 1826, Messrs. Muir stated,—"We had last year about 5 acres of straw, which will produce about 12,000 score of plait,—suppose on the average of 3 score to the hat, will be 4,000 hats, not more. We think them one hundredth part of the consumption of the United Kingdom. These 4,000 hats may give to the manufacturer, including his profit, 5,000*l*. For seed and straw 7 acres of land would be required, and in manufacturing 500 persons would be constantly employed all the year. We suppose the consumption of Leghorn hats to be not less than 500,000*l*. in the United Kingdom: now, were these all made by our own industrious population, 700 acres of poor land would be required, and 50,000 persons would be employed in the manufacture."—(*Trans. of Soc. Arts*). The plaiters in Orkney were earning, in 1827, only from 2*s*. to 2*s*. 6*d*. per week, and since that period the trade, it is understood, has declined.

Italian Plait.—In Italy, the manufacture is principally followed in the neighbourhood of Florence, Pisa, Sienna, and the Val d'Arno, in the Duchy of Tuscany; and it is also established at Venice and other places. There, as in England, it is purely a domestic manufacture, and the produce is collected by dealers who go round the country. There is no means of estimating, with any degree of accuracy, the number of individuals employed, as the government is entirely unprovided with statistical data, and is even opposed to any being collected. But supposing that England took about a third of the Italian manufacture (and it is believed that we have taken nearer a half), it would not appear that, even in the most prosperous times, more than 30,000 persons could have been engaged in it.

The description of straw used, which is cultivated solely for the purposes of the manufacture, and not for the grain, is the *tritium turgidum*, a variety of bearded wheat, which seems to differ in no respect from the spring wheat grown in the vale of Evesham and other parts of England.—(*Trans. of Soc. Arts*.) After undergoing a certain preparatory process, the upper parts of the stems (being first sorted as to colour and thickness) are formed into a plait of generally 13 straws, which is afterwards knitted together at the edges into a circular shape called a "flat," or hat. The fineness of the flats is determined by the number of rows of plait which compose them (counting from the bottom of the crown to the edge of the brim), and their relative fineness ranges from about No. 20, to 60, being the rows contained in the breadth of the brim, which is generally 8 inches. They are afterwards assorted into 1st, 2d, and 3d qualities, which are determined by the *colour* and *texture*; the most faultless being denominated the 1st, while the most defective is described as the 3d quality. These qualities are much influenced by the season of the year in which the straw is plaited. Spring is the most favourable, not only for plaiting, but for bleaching and finishing. The dust and perspiration in summer, and the denumbed fingers of the workwomen in winter, when they are compelled to keep within their smoky huts, plaiting the cold and wet straw, are equally injurious to the colour of the hats, which no bleaching can improve. The flats are afterwards made up in cases of 10 or 20 dozen, assorted in progressive numbers or qualities, and the price of the middle or average number governs the whole. The *Brozzi* make bears the highest repute, and the *Signa* is considered secondary; which names are given to the flats, from the districts where they are plaited. Florence is the principal market, and the demand is chiefly from England, France, Germany, and America; but the kinds mostly required are the lower numbers; the very finest hats, and particularly of late, being considered too expensive by the buyers.

The importation of Leghorn straw hats has very sensibly decreased of late years, owing to the change of fashion in favour of silk bonnets, and also the prevailing and increasing practice of English dealers, from the high duty on the manufactured article, importing the straw plait, and the straw itself for the purpose of being knitted, plaited, and finished in this country. This has been attended with serious consequences to the poor straw plaiters of Tuscany, many of whom have abandoned the trade and betaken themselves to other occupations, particularly to the working of red woollen caps for Greece and Turkey; immense quantities of which have been exported from Leghorn since the peace. With the view of counteracting the ruinous effects which our high duty entailed on their trade, the merchants and dealers in Tuscany, interested in the straw hat manufacture, petitioned their government, in 1830, to remonstrate with ours on the subject; but this remonstrance, if ever made, was not likely, from the condition of our own population, to be very favourably received.

The following prices of different numbers and qualities of Leghorn hats are considered such as would encourage the work-people in Tuscany to produce good work:—

	First Quality.				Second Quality.				Third Quality.			
	Tuscan.	English.			Tuscan.	English.			Tuscan.	English.		
No. 50.	11 lire	≈	0	7 4	10 lire	≈	0 6 8		8 lire	≈	0 5 4	
40.	21 —	≈	0 14 0		20 —	≈	0 13 4		18 —	≈	0 12 0	
45.	26 —	≈	0 17 4		25 —	≈	0 16 8		23 —	≈	0 15 4	

The straw for plaiting a No. 30. at 8 lire, costs 2 lire, about 1*s*. 4*d*. English; for bleaching and finishing, 1 lire = 8*d*.; the estimated loss of rows in a mass, that either go up into the crown in the process of finishing and pressing, or that must be taken from the brim to reduce it to London measure (22 inches), may be calculated at 1 lire more, or 8*d*. As it requires not less than 6 days for plaiting and knitting the hat, there therefore remains only 4 lire, or 2*s*. 8*d*. English, for a week's work! Cheap as subsistence may be on the Continent, surely this miserable pittance is not calculated to excite the envy of the poorest labourer in England. But the earnings of the straw plaiters solely depend on their abilities and industry. The straw is furnished to them to be plaited and knitted, and they are paid according to the number or fineness of the hat. Some of the *Brozzi* women have earned as much as 4 lire, or about 2*s*. 9*d*. to 3*s*. per day, when hats were at the highest, (calculating the time in which they can plait and knit a hat, at 8 days for a No. 30., and a fortnight for a No. 40.); and these chosen few still earn about 1*s*. 6*d*. per day; but taking the whole plaiters, the following, in the opinion of a house largely interested in the trade in Italy, may be considered as a fair calculation of the average wages which have been paid during the last 15 years:—

Women earned per diem, in the year 1817, 1*s*. 6*d*.; 1819-20, 8*d*.; 1823-5, 1*s*. 6*d*.; 1826-7, 6*d*.; 1828-32) 5*d*. Men, for ironing the hats, 4*s*. a day; ditto, for pressing and washing, 1*s*. 6*d*. to 2*s*.; women, for picking straw, 1*s*. to 1*s*. 2*d*.

The following statement shows the imports into England of Italian straw hats, straw plait, and un-manufactured straw, during the last 13 years :—

Years.	Hats or Bonnets of Straw.				Plaiting of Straw.				Unmanufact. Straw.	
	Imported.	Exported.	Consumption.	Nett Revenue.	Imported.	Exported.	Consumption.	Nett Revenue.	Imported.	Nett Revenue.
	No.	No.	No.	L.	Lbs.	Lbs.	Lbs.	L.	Lbs.	L.
1820	62,510	2,652	71,929	20,468	2	-	2	2	-	-
1821	141,412	2,653	120,068	34,365	44	-	50	26	-	-
1822	145,225	12,595	117,020	34,337	518	-	525	447	-	-
1823	129,902	19,950	121,651	35,360	4,254	-	3,054	2,579	-	-
1824	199,432	5,075	195,568	55,771	4,253	-	4,906	4,170	-	-
1825	327,040	9,281	247,447	69,047	14,037	-	11,850	10,073	629	82
1826	251,607	13,433	201,974	58,145	8,856	955	6,916	5,884	435	36
1827	253,853	12,534	255,640	72,468	3,928	994	3,947	3,550	787	79
1828	384,072	8,577	274,906	77,784	5,502	283	5,100	4,355	4,199	420
1829	160,195	27,050	254,254	66,395	6,282	487	3,510	2,834	6,050	605
1830	169,660	31,132	168,525	47,760	6,185	756	7,884	6,069	18,586	1,859
1831	84,066	21,980	93,947	26,644	25,554	2,102	16,450	15,287	22,544	2,232
1832	169,433	35,271	60,830	17,280	19,109	1,605	17,911	15,174	48,054	811

The duty on hats of less than 22 inches in diameter was, during the above period, 3*l*. 8*s*. per dozen; above 22 inches, 6*l*. 16*s*.

The rate of duty, during the above period, was 17*s*. per lb.

The duty, from 1820 to 1825, was 20 per cent.; from 1825 to 1832, 10 per cent. It is now 1*l*. per cwt.

We are indebted for this very excellent article on straw hats to Mr. Robert Slater, of Fore Street, London.

HAVANNAH, or HAVANA, a large and flourishing city, situated on the north coast of the noble island of Cuba, of which it is the capital, the Morro castle being, according to Humboldt, in lat. 23° 8' 15" N., lon. 82° 22' 45" W. The population, exclusive of troops and strangers (which may amount to 25,000), is probably not far short of 115,000. In 1817, the resident population amounted to 83,598; viz. 37,885 whites, 9,010 free coloured, 12,361 free blacks, 2,543 coloured slaves, and 21,799 black slaves. The port of Havannah is the finest in the West Indies, and one of the best in the world. The entrance is narrow, but the water is deep, without bar or obstruction of any sort, and within it expands into a magnificent bay, capable of accommodating 1,000 large ships; vessels of the greatest draught of water coming close to the quays. The city lies along the entrance to, and on the west side of, the bay. The suburb Regla is on the opposite side. The Morro and Punta castles, the former on the east, and the latter on the west, side of the entrance of the harbour, are strongly fortified, as is the entire city; the citadel is also a place of great strength; and fortifications have been erected on such of the neighbouring heights as command the city or port. The arsenal and dock-yard lie toward the western angle of the bay, to the south of the city. In the city the streets are narrow, inconvenient, and filthy; but in the suburbs, now as extensive as the city, they are wider and better laid out. Latterly, too, the police and cleanliness of all parts of the town have been materially improved. — (See *Plan of Havannah, in the Map of Central America and the West Indies*, in this work.)

From its position, which commands both inlets to the Gulf of Mexico, its great strength, and excellent harbour, Havannah is, in a political point of view, by far the most important maritime station in the West Indies. As a commercial city it also ranks in the first class; being, in this respect, second to none in the New World, New York only excepted. For a long period, Havannah engrossed almost the whole foreign trade of Cuba; but since the relaxation of the old colonial system, various ports, such, for instance, as Matanzas*, that were hardly known 30 years ago, have become places of great commercial importance. The rapid extension of the commerce of Havannah is, therefore, entirely to be ascribed to the freedom it now enjoys, and to the great increase of wealth and population in the city, and generally throughout the island.

The advance of Cuba, during the last half century, has been very great; though not more, perhaps, than might have been expected, from its natural advantages, at least since its ports were freely opened to foreigners, in 1809. It is at once the largest and the best situated of the West India islands. It is about 605 miles in length; but its breadth from north to south no where exceeds 117 miles, and is in many places much less. Its total area, exclusive of that of the numerous keys and islands attached to it, is about 31,500 square miles. The climate is, generally speaking, delightful; the refreshing sea breezes preventing the heat from ever becoming excessive, and fitting it for the growth of a vast variety of products. Hurricanes, which are so destructive in Jamaica and the Caribbee Islands, are here comparatively rare; and, when they do occur, far less violent. The soil is of very various qualities: there is a considerable extent of swampy marshes and rocks unfit for any sort of cultivation; but there is much soil that is very superior, and capable of affording the most luxuriant crops of sugar, coffee, maize, &c. The ancient policy, now fortunately abandoned, of restricting the trade of the island to 2 or 3 ports, caused all the population to congregate in their vicinity, neglecting the rest of the island, and allowing some of the finest land and best situations for planting to remain unoccupied. But since a different and more liberal policy has been followed, population has begun to extend itself over all the most fertile districts, wherever they are to be met with. The first regular census of Cuba was taken in 1775, when the whole resident population amounted to 170,370 souls. Since this period the increase has been as follows:—1791, 272,140; 1817, 551,998; and 1827, 704,867; exclusive of strangers. We subjoin a

* In 1827, Matanzas had a population of 15,000 souls. During the same year, its imports were valued at 1,387,500 dollars, and its exports at 1,717,347 dollars; and 231 vessels entered, and 251 cleared from its port. We have looked into our latest Gazetteers, but to no purpose, for any notice of this place. Those, indeed, who know that the best of these publications sets down the population of Havannah at 25,000, will probably think that this was very unnecessary labour.

Classification of the Population of Cuba according to the Censuses of 1775 and 1827.

	1775.			1827..		
	Male.	Female.	Total.	Male.	Female.	Total.
Whites	54,555	40,864	95,419	168,655	142,398	311,051
Free mulattoes	10,021	9,006	19,027	28,038	29,456	57,514
Free blacks	5,959	5,629	11,558	23,904	25,079	48,980
Slaves	28,774	15,562	44,336	185,290	103,652	288,942
Total	99,309	71,061	170,370	403,905	300,582	704,487

We readily discover, from this Table, that, in the term of 52 years, from 1775 to 1827, the increase of the different classes of the population has been as follows:—

	From	To	Per ct.
The white male population increased	54,555	168,655,	or 209
The white female	—	40,864 142,398,	— 248

	From	To	Per ct.
The free mulatto male population	10,021	28,038,	— 180
The free mulatto female	—	9,006 29,456,	— 227
The free black male	—	5,959 23,904,	— 301
The free black female	—	5,629 25,076,	— 345
The slave (black and mulatto), male	28,774	185,290,	— 537
The slave (black and mulatto), female	15,562	103,652,	— 556

A very large part of the rapid increase of the black population is to be ascribed to the continuance of the slave trade; which, unfortunately for the real interests of the island, has been prosecuted of late years to an extent, and with a vigour, unknown at any former period. From 1811 to 1825, there were imported into Cuba 185,000 African slaves; of which number 116,000 are said to have been entered at the Havannah Custom-house, between 1811 and 1820! Since 1825, the imports of slaves are understood to have increased; and were believed, indeed, to be about as great in 1832 as ever, notwithstanding the trade was to have entirely ceased in 1820.—(*Report of 1832 on West India Colonies, Minutes of Evidence*, p. 64.) It is, besides, supposed that the slaves were under-rated in the census of 1827; so that, perhaps, the entire population of the island is, at present, little, if at all, under 900,000. The planters of Cuba derive considerable assistance from free labourers, mostly of an Indian mixed breed, who work for moderate wages. They are not much employed in the fields, but in other branches of labour; and particularly in bringing the sugar from the interior to the shipping ports.

The articles principally exported from Cuba are, sugar of the finest quality, coffee, tobacco, bees' wax, honey, molasses, &c. Of these, the first is decidedly the most important. The following statements show the astonishing increase that has taken place in the exportation of this staple article:—

Account of the Exportation of Sugar from Havannah, from 1760 to 1835.

	Boxes, at 400 lbs.	Lbs.
From 1760 to 1767	15,000	5,200,000
1768 — 1790	68,150	27,260,000
1790 — 1800	110,091	44,036,400
1800 — 1810	177,998	71,199,200
1810 — 1820	207,696	83,078,400
1820 — 1825	250,384	100,155,600
In 1826	271,015½	108,405,500
1827	264,954½	105,981,800
1828	268,586	107,434,400
1829	260,857	104,342,800
1830	292,732	117,092,800
1831	276,350	110,532,000
1832	297,557	119,022,800
1833	284,925	115,970,000

But Havannah having ceased to be the only port for the exportation of sugar, as it was in former times, we must advert to the trade of the other ports, to obtain a correct account of the whole exports of sugar. The following are the Custom-house returns for 1827:—

Exports of sugar from Havannah	99,354,137 lbs.
— Santiago	6,032,673 —
— Nuevitas	375,275 —
— Matanzas	30,361,844* —
— Trinidad	10,361,537 —
— Holguin	351,450 —
— Jagua	12,500 —
— Manzanilla	120,500 —
Total	149,973,106 lbs.

But as the Custom-house reports are founded upon the assumption that a box of sugar weighs but 15 arrobas (375 lbs.), while its true weight is, after deducting the tare, at least 16 arrobas (400 lbs.), they add to their amount one sixteenth (it should be one fifteenth), viz.

9,135,819 lbs.

Making a total of 156,158,924 lbs.

This is, however, only the Custom-house report. A great deal of sugar has been smuggled out of the country. The exports from Santiago in 1827, as given above, are certainly much under their real amount; for at that period, and for 3 or 4 years after, the customs officers connived with the planters to defraud the revenue, and carried their depredations to such an extent, that the duties became nominal merely, and the official returns are in no degree to be depended upon. Subsequently, however, these officers were dismissed; and there is reason to think that the returns have since been more accurate. But smuggling is still extensively practised, particularly from the unlicensed ports.

It appears from the subjoined account (No. III.), that there has been, since 1827, a great increase in the exports of sugar, the quantity shipped from the various licensed ports of the island having amounted, in 1833, to 7,624,553 arrobas, or 190,613,825 lbs. But to this we may safely add at least one fourth part for shipments from the unlicensed ports, and what was otherwise sent out of the country without any official notice; so that the entire export of sugar from Cuba, at present, cannot be less than 250,000,000 lbs., or rather more than 110,000 tons!

Next to sugar, coffee is the most valuable production of Cuba. Its cultivation has increased with unprecedented rapidity. In 1800, there were but 80 plantations in the island; in 1817, there were 779; and in 1827, there were no fewer than 2,067, of at least 40,000 trees each! In 1804, the exportation from Havannah was 1,250,000 lbs.; in 1809, it amounted to 8,000,000 lbs.; from 1815 to 1820, it averaged annually 18,186,200 lbs.; and, in 1827, it amounted to 35,837,175 lbs.! The exports from the other ports have increased with equal rapidity. They amounted, in 1827, to 14,202,406 lbs.; making the total exportation for that year 50,039,581 lbs. The low prices seem to have checked the growth, or, at all events, to have diminished the exports of coffee from Cuba in 1828, 1829, and 1830; but since the last mentioned year, they have more than recovered their old level. The total exports in 1833 amounted, according to the Custom-house returns, to 2,566,359 arrobas, or 64,259,975 lbs.; but, as in the case of sugar, considerable additions must be made to this quantity to get the true export. In the Custom-house estimates, coffee bags are supposed uniformly to weigh 150 lbs., though it is well known that they frequently exceed that limit. The exports in 1833 were distributed as follows: viz. from the Havannah, 47,333,100 lbs.; Matanzas, 6,423,075 lbs.; all other ports, 10,503,800 lbs.

Tobacco differs much in quality; but the cigars of Cuba are esteemed the finest in the world.—(See TOBACCO.) Formerly, the culture and sale of this important plant were monopolised by Government; but since 1821 this monopoly has been wholly relinquished †, there being no longer any restrictions either on the growth or sale of the article. The cultivator pays a duty, which, however, is to a great extent evaded, of 1 per cent. *ad valorem* upon his crop. In consequence of the freedom thus given to the business, the culture and exportation of tobacco are both rapidly extending; so much so, that the exports of cigars, which amounted in 1826 to only 197,194 arrobas, had increased to 617,713 arrobas in 1833!

Of 95,768 hhds. of molasses exported in 1833, 46,632 were from Havannah, and 31,620 from Matanzas.

Wax and honey of excellent quality are largely produced in Cuba, and form considerable articles of trade.

* The exports from Matanzas in 1833 were 57,746,400 lbs.

† In the former edition of this work, the tobacco monopoly was inadvertently represented as still subsisting.

The principal imports consist of corn and grain of all sorts, chiefly from the United States and Spain; cotton, hardware, and earthenware goods, from England; linens from Hamburg, Bremen, the Netherlands, Ireland, &c.; silver and gold from Mexico and South America; indigo and cochineal from ditto; wines, spirits, liqueurs, fruits, &c., from France and Spain; lumber, dried fish, and salt provisions, from the United States, Newfoundland, &c.; with every article, in short, that an opulent community, in a tropical climate, without manufactures, requires.

I. An Account of the Value of the Trade between Cuba and other Countries in 1833, as ascertained by the Customs' Returns.

Countries.	Imports.	Exports.	Countries.	Imports.	Exports.
	<i>L.</i>	<i>L.</i>		<i>L.</i>	<i>L.</i>
Spain - - -	836,193	565,517	Netherlands - - -	42,417	55,681
South America - -	285,688	4,099	Portugal - - -	9,401	4,548
The Hanse Towns -	196,325	315,566	Russia - - -	10,971	207,335
The United States -	929,481	915,934	Sweden and Denmark -	7,138	15,867
Great Britain - -	338,577	189,787	Turkey - - -	-	13,835
France - - -	193,527	110,691	Foreign produce in ships of Cuba - - -	99,495	265,425
Italy - - -	10,755	47,640			

But a considerable portion of the imports, especially of those from Spain, are not intended for consumption in Cuba, but are sent there merely *en entrepôt*, or till it be found convenient to ship them for other markets.

II. Classified Account of the Articles of all Sorts, and their Value, imported into Cuba in 1831, 1832, and 1833.

Articles.	1831.	1832.	1833.
	<i>L.</i>	<i>L.</i>	<i>L.</i>
Liquids, viz. — Wines, spirits, beer, oil, &c.	265,552	276,562	329,202
Provisions, viz. — Pork, beef, jerked beef, &c.	201,180	165,733	261,602
Spices, viz. — Cinnamon, cloves, pepper, &c.	11,715	14,129	18,209
Fruits, viz. — Olives, almonds, raisins, &c.	31,220	22,434	28,850
Agricultural, viz. — Flour, rice, peas, beans, potatoes, &c.	597,520	575,373	726,543
Groceries, viz. — Lard, butter, cheese, candles, soap, &c.	264,104	21,920	272,506
Fish, viz. — Herrings, cod, anchovies, &c.	56,327	64,577	65,135
Cottons and mercery	314,337	382,763	386,288
Woolens	50,039	52,770	62,143
Linens	472,548	514,194	372,714
Leather goods	118,906	95,514	79,243
Silks	94,641	115,909	82,589
Wood, viz. — Deals, hoops, casks, &c.	124,257	125,919	155,036
Hardware	115,270	153,662	162,201
Metals, viz. — Copper, iron, lead, &c.	30,502	18,527	15,223
Gold coin	177,298	77,858	192,853
Silver coin	22,065	41,546	302,113
Glass ware	19,583	20,560	16,156
Earthenware	51,211	27,817	19,169
Dye stuffs, as logwood, indigo, &c.	49,518	31,894	50,621
Cordage	382	10,296	50,518
Books and paper	34,100	42,869	43,348
Medicines	50,756	25,100	28,789
Perfumery	8,429	8,850	8,949
Jewellery	7,417	6,084	8,151
All other articles	115,691	107,820	140,635
Total	3,249,446	2,976,130	3,866,396

III. Account of the Quantities of the principal Articles of Produce exported from the various licensed Ports of the Island of Cuba, from 1826 to 1833, both inclusive.

Years.	Sugar.	Rum.	Molasses.	Coffee.	Wax.	Leaf Tobacco.	Cigars.
	<i>Arrobas.</i>	<i>Pipes.</i>	<i>Pipes.</i>	<i>Arrobas.</i>	<i>Arrobas.</i>	<i>Arrobas.</i>	<i>Arrobas.</i>
1826	6,237,390	2,567	68,880	1,773,798	22,918	79,581	197,194
1827	5,878,924	2,457	74,083	2,001,583	22,403	79,106	167,561
1828	5,967,066	2,864	86,891	1,284,088	21,404	70,031	210,555
1829	6,588,428	4,518	65,537	1,756,257	25,481	125,502	243,443
1830	7,868,881	5,595	66,219	1,798,398	38,741	160,558	407,152
1831	7,153,351	2,838	85,001	2,130,582	29,850	117,454	531,139
1832	7,585,413	3,429	100,178	2,018,850	30,203	76,450	448,123
1833	7,624,553	3,227	95,768	2,566,359	41,556	92,475	617,713

IV. Account of the Number of Vessels that entered the Port of Havannah from Foreign Countries in 1831, 1832, and 1833, specifying the Countries to which such Vessels belonged, and their Tonnage.

Flags.	1831.		1832.		1833.	
	<i>Ships.</i>	<i>Tons.</i>	<i>Ships.</i>	<i>Tons.</i>	<i>Ships.</i>	<i>Tons.</i>
Spanish - - -	351	41,758½	325	38,636½	379	46,247
American - - -	496	85,105½	489	84,957½	509	91,624½
Hanse Towns - -	25	4,226½	34	6,344	26	4,500
Danish - - -	8	1,078	12	2,515	10	1,729
French - - -	19	3,975	18	4,067	48	10,162½
Netherlands - -	8	1,067½	26	4,764	8	1,477
English - - -	54	6,403½	69	12,558½	46	9,067½
Portuguese - - -	2	142	4	548	5	494
Prussian - - -	2	293½	1	22½	1	290
Sardinian - - -	4	762½	1	22½	6	939½
Swedish - - -	1	280	1	280	6	1,061½
Hanoverian - - -	-	-	1	256	2	566½
Tuscan - - -	-	-	1	193½	-	-
Mecklenburgh -	-	-	-	-	1	159
Russian - - -	-	-	-	-	1	176
Totals	953	145,092½	982	155,362½	1,048	168,293½

Duties.—A customs duty is charged on most articles exported and imported. In 1829, the duties on imports produced 4,194,495 dollars, being equal to an *ad valorem* duty of 18½ per cent. on the imports of that year. The duties on exports during the same year produced 1,114,641 dollars, equal to an *ad valorem* duty of 184 per cent. on their amount. According to the tariff, the duties on most imported articles are fixed at either 24 or 30 per cent. *ad valorem*; but all Spanish products imported from the peninsula in Spanish bottoms (except flour, which pays 1½ dollar per barrel), pay only 6½ per cent. duty; and when imported in foreign bottoms, they pay 12 per cent. less than the duties on corresponding foreign articles. These products make about a third part of the imports. Until lately, the export duty on sugar was much complained of, being so high as 2½ dollars a box; but in the course of 1853 it was reduced to little more than 1 dollar, — a reduction which has been of material consequence to the planters. Merchandise that has once paid the duties on importation, pays nothing on exportation.

Custom-house Regulations.—Every master of a vessel is bound to have, on his arrival, ready for delivery to the boarding officers of the revenue, two manifests, containing a detailed statement of his cargo; and, in the act of handing them over, is to write thereon the hour when he so delivers them, taking care that they be countersigned by the boarding officers. Within 12 hours from that time he may make any alteration he pleases in the said manifests, or deliver in new ones corrected. After the expiration of these 12 hours, no alteration will be permitted. Goods not manifested will be confiscated without remedy; and, if their value should not exceed 1,000 dollars, masters of vessels will be liable to pay a penalty of double the amount of such non-manifested goods: if they do exceed that sum, and belong to the master, or come consigned to him, his vessel, freight, and other emoluments, will be forfeited to the revenue. Goods over-manifested will pay duties as if they were on board. Goods not manifested, but claimed in time by a consignee, will be delivered up to the latter; but the master, in this case, will be subject to a fine equal in amount to that of such goods. Gold and silver, not manifested by either captain or consignee, are liable to a duty of 4 per cent. Goods falling short of the quantity manifested, when landed, and not being included in any invoice of a consignee, will render the master liable to a penalty of 200 dollars for each package so falling short. Every consignee is obliged to present his invoice or note of goods, within 48 hours after the arrival of a vessel; if not, such goods are liable to 2 per cent. extra duty. The same is the case, if such note do not contain a statement of the number of pieces, contents, quantity, weight, and measure. All goods

imported in vessels exceeding 80 tons burthen, except perishable provisions, bulky articles, and liquors, may be put in deposit for an indefinite term, paying 1 per cent. inward and 1 per cent. outward duty on the value, each year. When entered for home consumption, they are liable to the corresponding duty. If sold in deposit, the exporter pays the outward duty.

Tonnage Duties.—Spanish vessels, 5 reals per ton. Other nations, 20 reals per ton: in case of arrival and departure in ballast, none; arriving in distress, 4 reals per ton, but full duties if the cargo be landed or taken in.

Wharf Duties.—Spanish vessels, 6 reals per day. Other nations, 19 reals per day for each 100 tons of their register measurement.

Monies.—One dollar = 8 reals plate = 20 reals vellon. One doubloon = 17 dollars. The merchants reckon 444 dollars = 100l., or 1 dollar = 4s. 6d. very nearly. There is an export duty of 1 per cent. on gold, and 2 per cent. on silver.

Weights and Measures.—One quintal = 100 lbs., or 4 arrobas of 25 lbs.; 100 lbs. Spanish = 101½ lbs. English, or 46 kilogrammes. 108 varas = 100 yards, 140 varas = 100 French ellis or aunes; 81 varas = 100 Brabant ellis; 108 varas = 160 Hamburg ellis; 1 fanega = 5 bushels nearly, or 100 lbs. Spanish. An arroba of wine or spirits = 4½ English wine gallons nearly.

The Spanish authorities disgraced themselves by the countenance which they gave to piratical banditti that infested many of the ports of Cuba during the late contest between Spain and her revolted colonies, and, on pretence of cruising against the Mexicans and Columbians, committed all sorts of enormities. The commerce of the United States suffered so much from their attacks, that they were obliged to send a considerable squadron to attack the banditti in their strongholds, and to obtain that redress they had in vain sought from the government of the island; but we are not sure that the nuisance is as yet entirely abated.

In compiling this article, we have consulted Humboldt's standard work, the *Essai Politique sur l'île de Cuba*, Paris, 1826; and the Supplement (*Tableau Statistique*) thereto, Paris, 1831; the excellent abstract of the *Cuadro Estadístico de Cuba*, published at Havannah in 1829, in the *American Quarterly Review* for June 1830; the *Bulletin des Sciences Géographiques*, tom. xxii. p. 535; *Poinsett's Notes on Mexico*, pp. 279—298. (*Eng. & Franç. published by Board of Trade*, part iii. pp. 648—652; and *private communications* from intelligent British merchants established at Havannah.

HAVRE, or HAVRE DE GRACE, a commercial and strongly fortified sea-port town of France, on the English channel, near the mouth of the Seine, on its northern bank, in lat. 49° 29' 14" N., lon. 0° 6' 38" E. Population 24,000.

Harbour.—The harbour of Havre consists of 2 basins, inclosed within the walls of the town, affording accommodation for about 450 ships. Cape de la Heve, forming the northern extremity of the Seine, lies N. N. W. from Havre, distant about 2½ miles. It is elevated 390 feet above the level of the sea, and is surmounted by 2 light-houses 50 feet high. These, which are 325 feet apart, exhibit powerful fixed lights. There is also a brilliant harbour-light at the entrance to the port, on the extremity of the western jetty. Havre has 2 roadsteads. The great or outer road is about a league from the port, and rather more than ½ league W. S. W. from Cape de la Heve; the little or inner road is about ½ league from the port, and about ¾ of a mile S. S. E. from Cape de la Heve. They are separated by the sand bank called Leclat; between which and the bank called *Les Hauts de la Rade* is the west passage to the

port. The Hoc, or southern passage, lies between the last mentioned bank and that of Amfar. In the great road there is from 6 to 7½ fathoms water at ebb; and in the little, from 3 to 3½. Large ships always lie in the former. The rise of the tide is from 22 to 27 feet; and by taking advantage of it, the largest class of merchantmen enter the port. The water in the harbour does not begin perceptibly to subside till about 3 hours after high water, — a peculiarity ascribed to the current down the Seine, across the entrance to the harbour, being sufficiently powerful to dam up for a while the water in the latter. Large fleets, taking advantage of this circumstance, are able to leave the port in a single tide, and get to sea; even though the wind should be unfavourable. — (See *Plan of Havre*, published by Mr. Laurie; *Annuaire du Commerce Maritime* for 1833, p. 211; *Coulier sur les Phares*, p. 59, &c.)

Trade, &c.—Havre being, in fact, the principal sea-port of Paris, most of the colonial and other foreign products destined for the consumption of that city are imported into it. It has also a considerable trade of its own. The principal articles of export are silk and woollen stuffs, lace, gloves, trinkets, perfumery, Burgundy, Champagne, and other wines, brandy, books, &c. Besides colonial products and spices, the imports principally consist of cotton, indigo, tobacco, hides, dye woods, iron, tin, dried fish, &c. Grain and flour are sometimes imported and sometimes exported.

Monies, Weights, and Measures same as those of the rest of France. — (See BORDEAUX, and WEIGHTS AND MEASURES.)

It is estimated that the entire value of the different articles imported into Havre, in 1829, amounted to 250,000,000 francs, or about 10,000,000l. sterling. Of this sum, the cotton imported was estimated at 26,000,000 fr.; the sugars of the French colonies at 44,000,000 fr., and those of foreign countries at 8,000,000 fr.; coffee 14,000,000 fr.; indigo 2,000,000 fr.; tobacco 4,000,000 fr., &c. The customs duties at Havre during the same year amounted to 25,876,535 fr., being nearly 11 per cent. upon the estimated value of the imports. There entered the port, in the same year, 1,481 French and other ships, coming from foreign countries and the colonies of France, and 2,995 coasting vessels, including those navigating the river: 62 ships entered *en relache* and in ballast. — (*Bulletin des Sciences Géographiques*, tom. xvi. p. 390. and tom. xxiii. p. 370.)

Arrivals.—In 1833, there entered the port, 44 ships from Martinique, 78 from Guadeloupe, 213 from the United States, 30 from Brazil, 1 from Peru and Chili, 23 from Hayti, 6 from Mexico, 11 from Montevideo and Buenos Ayres, 2 from Colombia, 10 from the Havannah and St. Iago, 1 from St. Thomas, 2 from Cayenne, 3 from Senegal, 4 from the Isle de Bourbon and the Mauritius, 6 from the East Indies, 2 from China, and 11 from the whale fishery; in all, 447. — (*Annuaire du Commerce Maritime*, tom. ii. p. 345.)

The total arrivals at Havre in 1833 were —

	Ships.	Tonnage.	Crews.
French ships from foreign countries	250	44,954	2,535
French colonies	130	32,721	1,643
coasters	2,521	159,493	9,328
from the cod and whale fishery	14	1,910	424
Foreign vessels	495	129,029	—
Totals	3,410	366,717	—

In respect to the imports of cotton, Havre is to the other French ports, what Liverpool is to the other ports of England. We subjoin an

Account of the Imports of Cotton into France in 1833 and 1834, with the Stocks on Hand, &c., specifying in detail the Imports and Stocks of Havre and Marseilles.

	1833.					1834.				
	United States.	Brazil.	Egypt.	Other Sorts.	Total in different Ports.	United States.	Brazil.	Egypt.	Other Sorts.	Total in different Ports.
Stock, 1st Jan.	<i>Bales.</i>	<i>Bales.</i>	<i>Bales.</i>	<i>Bales.</i>	<i>Bales.</i>	<i>Bales.</i>	<i>Bales.</i>	<i>Bales.</i>	<i>Bales.</i>	<i>Bales.</i>
Havre - -	16,270	549	-	181	17,000	29,832	3,340	-	828	34,000
Marseilles - -	1,150	-	750	1,300	3,200	3,911	350	6,632	4,107	15,000
Other Ports - -	950	-	-	850	1,800	1,400	100	-	1,500	3,000
	18,370	549	750	2,331	22,000	35,143	3,790	6,632	6,435	52,000
Imports.										
Havre - -	181,611	22,410	-	6,283	210,304	184,057	14,258	-	3,134	201,447
Marseilles - -	21,470	2,127	37,280	16,012	76,889	19,667	2,832	20,243	11,519	54,251
Other Ports - -	-	726	-	4,285	19,250	18,074	792	-	5,108	23,974
	217,320	25,263	37,280	26,580	306,443	221,798	17,872	20,243	19,761	276,674
Sold.										
Havre - -	168,049	19,619	-	5,636	193,304	194,180	15,598	-	3,662	213,440
Marseilles - -	18,709	1,777	31,398	13,205	65,089	23,078	3,172	25,375	13,626	63,251
Other Ports - -	13,789	626	-	3,635	18,050	18,574	742	-	5,358	24,974
	200,547	22,022	31,398	22,476	276,443	236,132	19,512	25,375	22,646	301,665
Stock, 1st Jan. 1833.	United States.	Brazil.	Egypt.	Other Sorts.	Total.	United States.	Brazil.	Egypt.	Other Sorts.	Total.
Havre - -	-	19,700	-	-	-	-	-	-	-	-
Marseilles - -	-	500	-	-	-	-	-	-	-	-
Other Ports - -	-	600	-	150	-	-	-	-	-	-

According to the American official accounts, there were shipped for France, during the year ended 30th of September, 1833, 76,832,449 lbs. of cotton, valued at 8,845,359 dollars. The exports to England during the same year were 238,241,746 lbs., valued at 26,254,970 dollars! — (*Papers laid before Congress, 22d of April, 1834.*)

For the quantities of sugar and coffee imported into Havre in the years 1829, 1830, 1831, and 1832, see *post*. We avail ourselves of this opportunity to lay before our readers the following official statements as to the

FOREIGN TRADE AND NAVIGATION OF FRANCE FOR 1833.

Summary Statement of the Commerce of France, during the Year 1833.

IMPORTS AND EXPORTS.											
Imports.	Merchandise imported. (General Commerce.)			Merchandise entered for Consumption. (Special Commerce.)		Ex- ports.	French Merchandise. (General Commerce.)			French Merchandise. (Special Commerce.)	
	By Sea.	By Land.	Total.	Value.	Duty received.		By Sea.	By Land.	Total.	Value.	Duty received.
	<i>Francs.</i>	<i>Francs.</i>	<i>Francs.</i>	<i>Francs.</i>	<i>Francs.</i>		<i>Francs.</i>	<i>Francs.</i>	<i>Francs.</i>	<i>Francs.</i>	<i>Francs.</i>
Mat. for manuf. For cons. Raw Wrought	303,280,562	136,347,233	439,627,795	344,524,041	41,851,677	Raw	205,328,084	58,501,568	263,829,652	154,655,027	828,877
	136,021,198	14,575,987	150,597,185	111,914,600	53,626,584	Man.	345,080,475	157,406,185	502,486,660	404,772,027	427,502
	27,815,419	75,235,353	103,050,772	34,698,530	6,178,555						
Total	467,117,179	226,158,573	693,275,752	491,137,471	101,636,816	Total	550,408,559	215,907,753	766,316,312	559,425,054	1,256,379
NAVIGATION.											
Arrivals.	Ships.	Ton- nage.	Merchandise imported. (General Commerce.)			Departures.	Ships.	Ton- nage.	French and Foreign Merchandise. (General Commerce.)		
			French Colonies.	Foreign.	Total.				French Colonies.	Foreign.	Total.
	<i>No.</i>	<i>Tons.</i>	<i>Francs.</i>	<i>Francs.</i>	<i>Francs.</i>		<i>No.</i>	<i>Tons.</i>	<i>Francs.</i>	<i>Francs.</i>	<i>Francs.</i>
French - -	3,561	358,157	64,095,215	214,058,139	278,153,354	French - -	3,675	318,840	42,629,864	197,318,494	239,948,358
Foreign - -	5,115	622,735	-	188,963,825	188,963,825	Foreign - -	4,580	464,028	-	310,160,201	310,160,201
Totals - -	8,676	980,892	64,095,215	403,021,964	467,117,179	Totals - -	8,255	782,868	42,629,864	507,778,695	550,408,559
WAREHOUSE TRADE.											
Value of merchandise: —											
In warehouse on the 31st of December, 1832											
Entered during the year 1833											
						By importation		{ direct		-	
						By change of warehouse		{ transit		-	
										405,295,487	
										10,501,069	
										24,042,571	
								Total		557,493,704	
										276,812,954	
										67,740,708	
										47,152,549	
										32,827,582	
										Total	
										112,960,111	
Withdrawn from warehouse during the year 1833 -											
						For consumption		{			
						For re-exportation		{			
						By change of warehouse		{			
								by sea			
								transit			
								Total			
										199,706,830	
										99,945,131	
										Seizures: —	
						Amount of seizures on importation				1,171,560	

I. SUMMARY OF IMPORTS AND EXPORTS IN 1853.

Account of the Value of the different Descriptions of Goods (exclusive of Coin and Bullion) imported into and exported from France in 1853, specifying the Mode in which they were imported and exported; the Value of the imported Goods entered for Home Consumption, with the Duty thereon, and on the Exports. — (*Administration des Douanes*, 1853, p. 4.)

Description of Merchandise.	IMPORTS.					EXPORTS.				
	Goods imported.			Goods entered for Consumption.		French and Foreign Goods.			French Goods.	
	By Sea.		Total.	Duty.	Duty received.	By Sea.		Total.	Value.	Duty received.
	French Ships.	Foreign Ships.				French Ships.	Foreign Ships.			
Live animals	128,052	247,026	Francs. 376,539	Francs. 1,719,765	Francs. 9,635,756	1,396,929	368,401	Francs. 1,765,330	Francs. 8,991,864	Francs. 76,976
Products and parts of animals	38,735,323	19,205,313	57,939,436	153,419,462	107,407,296	36,167,159	19,574,556	55,741,715	117,966,833	201,439
Fish	1,416,537	5,953,971	7,370,508	14,055,395	13,129,922	454,978	418,911	873,889	1,685,084	2,949
Animal substances belonging to medicine and perfumery	2,627,999	751,003	3,379,002	1,416,537	1,126,042	103,474	128,878	232,352	1,019,184	532
Hard substances fit for cutting, &c. (ivory, &c.)	9,277,091	731,003	10,008,094	5,704,285	5,024,002	1,132,426	926,580	2,059,006	3,141,000	2,917
Farmaceous articles	2,846,235	6,705,197	9,551,432	1,416,537	1,126,042	1,132,426	926,580	2,059,006	3,141,000	2,917
Colonial products	3,756,635	1,017,314	4,773,949	10,658,746	19,550,692	2,112,646	6,090,919	8,203,565	15,757,115	9,818
Vegetable juices (gums, &c.)	75,360,638	17,721,435	93,082,073	35,136,200	70,011,211	6,880,955	9,645,505	16,526,460	24,158,264	25,988
Vegetable matters suitable for medicine	46,130,532	3,451,629	49,582,161	30,387,405	40,459,596	6,880,955	9,645,505	16,526,460	24,158,264	25,988
Common wood	4,966,994	17,687,219	22,654,213	3,479,489	1,607,298	540,847	1,107,647	1,648,494	2,658,141	22,660
Fruits, stalks, and filaments, as cotton, flax, raw silk, &c.	18,453,310	64,172,467	82,625,777	27,006,608	24,173,218	2,353,344	2,705,454	5,058,798	11,161,770	1,102
Stones and minerals	1,401,385	2,930,640	4,332,025	83,436,165	67,566,834	432,696	9,001,693	9,434,389	1,546,500	23,534
Metals	310,469	282,340	592,809	5,982,514	3,041,348	1,094,443	5,015,106	6,109,549	10,393,100	4,379
Chemical products	19,638,950	2,350,356	21,989,306	14,278,688	3,041,348	458,632	590,697	1,049,329	2,579,892	83,587
Prepared dye stuffs (indigo, cochineal, &c.)	5,091,565	1,077,023	6,168,588	3,600,484	5,041,156	1,094,443	5,015,106	6,109,549	10,393,100	4,379
Colours	32,447,990	1,077,023	33,525,013	3,600,484	5,041,156	1,094,443	5,015,106	6,109,549	10,393,100	4,379
Drugs and compounds (perfumery, soap, compound medicines, &c.)	672,908	341,211	1,014,119	1,165,688	654,102	809,103	1,063,266	1,872,369	2,924,704	63,810
Liquids (various kinds, &c.)	977,437	1,549,525	2,526,962	1,540,018	937,501	1,682,167	2,017,898	3,699,065	5,716,963	8,787
Glass and pottery	4,000,687	2,526,962	6,527,649	5,038,432	419,396	1,912,769	4,431,000	6,343,769	8,657,500	51,422
Wove goods and felt	8,416,571	9,373,232	17,789,803	19,811,003	3,096,512	2,128,237	4,927,634	7,055,871	11,567,254	662
Paper	186,161	334,531	520,692	75,360,741	19,811,003	83,954,575	145,650,146	229,604,721	335,250,336	43,255
Various prepared substances	3,251,926	5,771,402	9,023,328	22,493,014	15,778,613	4,700,391	30,381,815	35,082,206	117,055,094	59,822
Total value of goods	Fr. 278,153,354	188,965,825	467,119,179	693,275,752	491,137,471	101,636,816	239,948,558	341,585,374	559,423,054	1,256,379

II. TRANSIT AND WAREHOUSE TRADE OF FRANCE FOR 1853. — (*Ibid.* p. 301.)

Places.	Stock, 31st Dec. 1852.	Entered in Warehouse in 1853.				Total.	Taken from Warehouse in 1853.				Total.	Stock, 31st Dec. 1853.
		Imported.		Change of Warehouse.	For Consumption.		For Re-exportation.		Change of Warehouse.			
		Direct.	Transit.				By Sea.	Transit.				
				Francs.	Francs.				Francs.	Francs.		
Bordeaux	20,641,275	45,678,597	2,184,679	48,863,276	10,895,556	50,975,640	61,871,196	Francs.	18,145,282			
Havre	-	22,091,774	1,254,041	23,345,815	9,998,749	6,299,559	16,298,308	Francs.	26,468,138			
Marseilles	-	35,634,660	150,504,028	560,539	79,238,107	56,930,969	135,169,076	Francs.	33,570,584			
Other Ports	-	15,880,378	103,571,549	5,667,969	111,184,602	9,938,454	32,944,533	Francs.	19,643,887			
Totals.	F.	97,254,577	405,293,487	10,901,069	537,493,704	276,812,954	67,710,708	342,927,228	Francs.	112,960,111		

Account of the Imports into France in 1833, specifying the Value of the Imports from each Country; distinguishing between General and Special Commerce. — (*Administration des Douanes*, 1833, p. 2.)

Countries from which imported.	General Commerce.			Special Commerce.			Coin and Bullion Imported.
	For Consumption.		Total.	For Consumption.		Total.	
	Raw.	Manufactured.		Raw.	Manufactured.		
EUROPE. — Russia	France, 6,535,397	France, 178,105	France, 23,105,800	France, 4,612,713	France, 121,314	France, 19,525,508	France, 6,000
Sweden	59,176	76,899	4,081,129	15,202	18,459	3,804,704	9,407,555
Norway	2,001,176	101,063	9,325,285	18,459	18,459	3,804,704	102,865
Denmark	2,001,176	101,063	9,325,285	18,459	18,459	3,804,704	102,865
Prussia	2,001,176	101,063	9,325,285	18,459	18,459	3,804,704	102,865
Hanseatic Towns	1,183,463	1,231,060	8,461,775	2,444,780	3,581,553	14,434,291	2,100
Holland	5,115,256	5,480,678	1,613,438	1,048,513	137,948	4,755,772	879,175
Belgium	29,440,985	68,844,933	52,287,650	2,565,252	4,105,407	8,557,780	40,151,756
Portugal (United Kingdom, Gibraltar, Malta, Ionian Isles)	1,116,407	15,471,958	39,471,659	5,448,067	53,553,014	8,924,285	115,264,500
Spain (including the Canary Isles)	5,614,996	4,553	1,811,978	356,814	6,668	1,059,105	188,788
Austria (including the kingdom of Lombardy)	3,494,561	3,494,561	4,854,379	3,167,019	1,906,257	2,062,900	4,100
Sardinia (including island and continent)	19,366,052	4,876,892	68,637,600	15,538,795	204,771	4,695,244	380,170
Two Sicilies	2,146,334	4,266,709	13,127,807	1,569,531	758,885	747,097,755	3,996,897
Tuscany	8,586,418	4,38,122	9,538,665	8,067,099	67,479	9,504,713	208,500
Tyrol	1,141,244	20,592,145	4,998,103	1,777,219	7,001,535	1,099,464	851,551
Switzerland	4,574,735	8,241,526	31,168,005	12,879,715	2,222,576	11,927,715	5,726,388
Germany	1,580,549	1,580,549	26,367,138	4,152,771	4,152,771	2,922,255	101,135,356
Greece (including the islands in the Archipelago)	1,580,549	1,580,549	17,825,924	3,506	29,692	11,048,565	4,855,745
Turkey (including the islands in the Archipelago)	1,580,549	1,580,549	10,947,840	71,053	7,697	5,638,965	1,829,400
Algeria	49,141	157,945	4,877,629	2,651	26,765	744,524	353,762
States of Barbary	138,466	137,945	7,390,662	38,255	16,192	7,445,809	5,4700
Other possessions (Cape of Good Hope, Mauritius)	17,135	10,336	64,696	24,766	817	115,411	61,900
Other territories on the coast	118,186	141	325,556	13,482	13,482	15,981,132	89,400
ASIA. — India — English possessions	5,029,86	243,403	1,837,635	1,957,806	2,892	119,405	11,300
Dutch do.	2,571,513	9,052	2,350,698	9,916	28,804	518,016	13,550
China	1,822	2,385	4,965	479,610	215,491	88,742	1,080,090
Cochin, China, Philippines, &c.	11,058,187	1,915,580	99,079,312	5,118,278	54,474	75,885,905	28,530
AMERICA. — United States	2,371,090	519	37,489	2,988	59,317	59,317	190,209
English possessions (Canada, Nova Scotia, Newfoundland, Antilles, and Guiana)	5,463,992	473,597	6,890,019	1,955,541	3,587	2,938,947	350,832
Dutch possessions (St. Thomas)	603,022	12,401	310,087	108,850	1,061	420,038	171,448
Spanish possessions (St. Domingo, Guayaquil, &c.)	2,258,222	7,608	9,058,622	2,660	11,532	6,545,625	921,683
French possessions (St. Pierre, Miquelon, and French fisheries)	4,045,522	1,566	5,340,807	1,617,768	5,732	2,584,636	5,435,035
Mexico	358,684	1,566	1,142,257	217,352	223	924,517	41,622
Colombia	375	920	218,758	138,507	-	1,565,580	500,910
Pera (Lower Peru)	39,632	1,435	2,082,788	35,849	1,431	1,566,018	492,737
Bolivia (Upper Peru)	2,041,753	2,497	4,076,556	4,241	3,755	4,199,600	5,778,700
Chili	1,297	66,041	21,161,450	201,185	7,501	19,357,113	163,154
Rio de la Plata (Monte Video and Buenos Ayres)	20,867,092	45,845	14,761,805	356,634	8,176	13,269,832	784,150
FRANCE. — Guadeloupe	5,534,065	139,745	16,178,256	289,822	9,590	14,992,095	901,375
Guiana (Cayenne)	2,135,811	1,888	1,776,856	1,776,856	15,000	1,776,856	48,400
Senegal	1,204,161	6,003	2,157,740	853,534	9,177	1,783,516	60,700
St. Pierre, Miquelon, and French fisheries	4,314,717	9,438	7,489,783	4,841,092	1,541	7,691,184	7,000
EPICIA et Sauvage	124,097	220,555	7,489,783	201,184	444,823	114,685	97,842
Totals	439,027,953	150,597,185	103,050,772	695,275,752	34,524,041	111,914,600	199,506,850

IV. EXPORT TRADE OF FRANCE DURING THE YEAR 1833. Account of the Exports from France in 1833, specifying the Value of the General and Special Commerce. — (*Administration des Douanes*, 1833, p. 3.)

Countries to which exported.	General Commerce.			Special Commerce.			Coin and Bullion exported.
	Raw Products.	Manufactured Products.	Total.	Raw Products.	Manufactured Products.	Total.	
Europe: — Russia	France, 4,777,445	France, 57,78,316	France, 10,555,761	France, 3,541,880	France, 4,980,021	France, 8,521,901	France, 59,568
Sweden	1,178,457	660,460	1,838,917	671,403	653,065	1,324,468	5,372
Norway	1,791,002	677,569	2,468,571	1,402,875	547,425	1,950,298	6,725
Denmark	4,641,785	2,759,275	7,401,060	4,108,285	2,640,695	6,748,980	45,010
Hanseatic Towns	13,456,206	4,588,865	18,045,071	10,440,712	3,787,498	14,228,210	25,798
Holland	7,636,019	8,434,152	16,070,201	15,620,006	4,988,198	20,608,204	58,000
Belgium	23,414,858	98,452,390	121,867,248	13,340,158	37,560,823	50,900,981	31,500
England (United Kingdom, Gibraltar, Malta, and Ionian Islands)	70,469,572	1,569,148	72,038,720	32,538,104	1,429,979	34,968,083	5,807,700
Portugal (including Madeira, Cape de Verde Islands, and the Azores)	13,297,707	49,195,883	62,493,590	7,597,244	36,098,110	43,695,354	99,834
Spain (including the Canary Islands, the Balearic Islands, and the Azores)	37,955,711	2,861,690	40,817,401	1,114,449	2,534,374	3,648,823	1,841
Austria (including Lombardy)	16,646,068	33,041,054	49,687,122	6,568,898	25,824,810	32,393,708	71,480
Sardinia (isle and continent)	3,448,480	7,478,725	10,927,145	1,212,905	5,961,668	7,174,573	13,695
Tuscany, Modena, Parma, Roman States, Lucra	2,435,692	8,205,097	10,640,789	1,691,229	9,825,523	11,516,752	87,177
Germany	8,137,430	33,748,560	41,885,990	19,748,730	29,646,765	49,395,495	139,549,784
Switzerland	7,747,536	1,218,003	8,965,539	6,279,989	31,443,415	37,723,404	63,218
Greece (including the islands in the Archipelago)	5,512,968	11,099,811	16,612,779	266,697	1,185,634	1,452,331	1,067,677
Turkey (including the islands in the Archipelago)	919,702	2,581,442	3,501,144	436,045	8,747,693	9,183,736	1,335
Algeria	8,079,225	11,986,177	20,065,402	4,827,666	2,358,531	7,186,197	427,000
States of Barbary	1,531,463	3,613,593	5,145,056	312,315	11,192,650	11,504,965	5,662
English possessions (Cape of Good Hope, Mauritius)	1,001,066	1,001,066	2,002,132	27,525	2,725,390	2,752,915	144,000
Other territories on the coast of Africa	150,609	900,969	1,051,578	191,795	107,455	299,250	2,903,600
Other territories on the coast of Africa	1,448,203	3,756,903	5,205,112	1,287,533	1,174,771	2,462,304	739
Other territories on the coast of Africa	505,289	497,308	1,002,597	280,402	459,266	739,668	85,000
Other territories on the coast of Africa	65,998	72,501	138,499	63,922	71,115	135,037	2,272
Other territories on the coast of Africa	2,416	74,315	76,731	1,576	60,715	62,291	57
China	201,136	1,605,427	1,806,563	114,983	91,565,499	91,680,482	745
Cochin, China, Philippines, &c.	17,081,366	17,081,366	34,162,732	13,769,610	91,565,499	105,335,109	128,000
United States	1,091,106	1,091,106	2,182,212	769,610	4,935,054	5,696,664	39,000
Hayti	151,482	9,577,812	9,729,294	130,826	25,063	25,193	574
English possessions (Canada, Nova Scotia, Newfoundland, Antilles, Guiana)	1,715,552	6,999,450	8,715,002	1,532,819	4,199,728	5,732,547	12,287
Spanish possessions (Cuba, Porto Rico)	619,696	2,500,198	3,119,894	460,695	2,278,020	2,738,715	5,592
Danish do. (St. Thomas)	-	-	-	-	28,852	28,852	2
Dutch do. (St. Eustache, Curacao, and Dutch Guiana)	-	-	-	-	-	-	-
Swedish do. (St. Barthélemy)	-	-	-	-	-	-	-
Brazil	5,576,190	1,616,190	7,192,380	338	8,610,557	8,611,895	18,818
Mexico	1,276,985	1,276,985	2,553,970	4,171,535	19,789,098	20,960,633	15,000
Colombia	64,467	136,684	201,151	94,457	10,461,734	10,556,191	15,703
Peru (Upper Peru)	164,162	112,797	276,959	63,041	90,868	150,909	481
Bolivia (Upper Peru)	511,792	491,295	1,003,087	122,750	459,744	582,494	1,302
Chili	2,391	3,776,947	4,288,739	419,571	3,483,611	3,903,182	3,817
Rio de la Plata (Monte Video and Buenos Ayres)	342,766	2,189,328	2,532,114	248,502	1,689,389	1,937,791	5,572
French Colonies: — Guadeloupe	2,311,065	2,311,065	4,622,130	3,763,735	8,477,329	12,239,064	7,546
Marinique	4,114,739	8,933,065	12,438,288	4,109,280	8,280,585	12,398,865	-
Reunion	2,503,277	4,427,284	7,000,561	2,268,886	4,548,041	6,816,927	-
Senegal	760,135	3,038,185	3,798,320	687,657	1,514,808	2,202,465	-
French Guiana (Cayenne)	522,537	1,730,251	2,252,788	465,681	1,750,864	2,216,545	-
St. Pierre, Miquelon, and French fisheries	2,094,551	2,709,432	4,803,983	2,092,337	2,707,949	4,800,286	-
Totals	263,899,632	502,486,660	766,316,312	151,653,027	404,772,927	556,425,954	99,945,131

The same distinction obtains in relation to exports. *General commerce*, in this case, means all exported articles, without regard to their origin; while *special commerce* means such only as are produced by the soil or manufactures of France.

IV. Account of the Quantities of the different Sorts of Cotton, Sugar, Coffee, Indigo &c., imported into Havre, during 1835, 1834, 1833, 1832, and 1831, with the Stocks of Cotton, &c. existing on the 1st of January. 1836. — (*Journal du Havre*, 2d January, 1836.)

Countries whence they came.	Imports.					Stocks Ist of January, 1856.
	1855.	1854.	1853.	1852.	1851.	
Cotton.						
U. S. of America - - bales	188,055	184,027	181,900	165,864	124,116	
Brazil - - - - -	18,943	14,258	22,410	15,926	14,006	
Other sorts - - - - -	7,511	3,134	6,283	2,438	2,379	
	214,509	201,419	210,593	184,228	137,501	18,800
Sugar.						
Martinique & Guadaloupe, hhd.s.	55,549	69,430	50,330	48,000	58,450	9,000
Bourbon - - - - - bags	27,520	37,836	22,570	29,696	26,270	
Havannah and St. Jago - boxes	17	2	-	77	868	
Brazil - - - - -	962	471	374	90	90	
Other sorts - - - - -	4,243	5,587	7	5,823	3,585	
Coffee.						
Martinique & Guadaloupe, hhd.s.	971	1,858	1,832	2,148	1,032	
Ditto - - - - -	5,074	4,070	2,744	4,390	5,008	
Ditto - - - - -	56	42	56	150	54	
Bourbon - - - - - bales	2,494	1,591	2,689	2,261	824	
Hayti, direct - - - bags	74,030	49,719	26,810	42,926	9,734	liv.
Ditto - - - - - casks	21	-	24	45	192	2,320,000
Various other sorts - bags	39,133	75,218	72,541	73,161	29,565	
Ditto - - - - - tcs	60	306	808	492	136	
Ditto - - - - - hhd.s.	1,391	854	1,512	647	483	
Indigo.						
East Indian - - - chests	3,615	5,985	4,630	3,270	3,577	
American - - - - - serons	37	555	490	80	376	
Cocoa - - - - - packages	1,170	2,745	7,621	4,774	2,638	
Tea - - - - - chests	4,546	7,308	13,205	8,158	9,697	
Hides - - - - - No.	180,240	209,520	118,094	135,250	124,200	

Prices of Commodities, Duty paid and in Bond, Tares, Commercial Allowances, &c. — These important particulars may be learned by the inspection of the subjoined Price Current for the second week of September, 1836. The duties on the articles mentioned are also given; but it is most probable that some of these will, at no very distant period, be varied. But the other particulars embodied in it will always render it an important document.

Havre Price Current, 15th of September, 1836.

	Duty paid.		In Bond.			Duty paid.		In Bond.	
	Fr.	ct.	Fr.	ct.	Fr.	ct.	Fr.	ct.	
Ashes, per 50 kil.									
Pot, New York	-	57	0	0	0	0	0	0	
do.	-	0	0	0	0	0	0	0	
Finland	-	50	50	0	0	0	0	0	
Russia Casan	-	55	0	0	0	0	0	0	
Pearl, American	-	57	0	0	0	0	0	0	
do.	-	0	0	0	0	0	0	0	
Duty on nett weight: by French vessels from European ports, 9 fr. 90 ct.; from elsewhere, 8 fr. 25 ct. By foreign vessels, 11 fr. 55 ct.—(See exceptions at Note A.)									
Commercial and Custom-house tare, 12 per cent.									
Bark (Jesuits'), per $\frac{1}{2}$ kil.									
Locha	-	-	nominal	1	50	0	0	0	
Callyssaya, curled	-	-	do.	1	35	2	0	0	
do. flat	-	-	do.	1	35	2	0	0	
Duty on nett weight: by French vessels from any port whatever, 27 $\frac{1}{2}$ ct.—From countries west of Cape Horn, 15 $\frac{1}{2}$ ct. By foreign vessels, 55 ct.									
Custom-house tare: on chests, 12 per cent.; on serons, 2 per cent.									
Commercial tare: on cases, real; on serons of 70 kil. and upwards, 8 kil.; of 40 kil. and upwards, 6 kil.; and of 20 kil. and upwards, 4 kil.									
Bees' wax per $\frac{1}{2}$ kil.									
North American yellow	-	1	90	2	0	nominal			
New Orleans, do.	-	1	80	1	90	nominal			
Russia	-	2	0	2	10	nominal			
Havannah	-	1	70	1	80	nominal			
Senegal	-	0	0	0	0	0	0	0	
Duty on gross weight: by French vessels from European ports, $\frac{5}{8}$ ct.; from elsewhere, 4 $\frac{2}{5}$ ct. By foreign vessels from any port whatever, 8 $\frac{1}{2}$ ct.—(See exceptions at Note A.)									
Commercial tare: real.									
Cassia lignea, per $\frac{1}{2}$ kil.									
in mats	-	-	nominal	0	70	0	72		
in chests	-	-	nominal	0	72	0	75		
Duty on nett weight: by French vessels from the East Indies, 18 $\frac{1}{5}$ ct.; from elsewhere, 33 $\frac{2}{5}$ ct. By foreign vessels from any port whatever, 55 ct.—(See exceptions at Note A.)									
Custom-house tare: on chests, 12 per cent.; on mats, 2 per cent.									
Commercial tare: real.									
Cochineal, per $\frac{1}{2}$ kil.									
silvery, from ord. to fine	-	0	0	0	0	10	50	10	75
foxy, do. do.	-	0	0	0	0	10	0	10	25
black, do. do.	-	0	0	0	0	11	0	11	25
Duty on nett weight: by French vessels from any port whatever, 82 $\frac{1}{2}$ ct. By foreign vessels, do. 88 ct.—(See exceptions at Note A.)									
Custom-house tare: in casks, 12 per cent.; in serons, 2 per cent.									
Commercial tare: real.									
Cocoa, Caracacs, per $\frac{1}{2}$ kil.									
Guayaquil	-	-	none	1	10	1	15		
Brazil	-	-	by French vessels	0	60	0	62		
Trinidad	-	-	none	0	0	0	0		
Duty on nett weight: by French vessels from the French colonies, 22 ct.; from countries west of Cape Horn, 27 $\frac{1}{2}$ ct.; from European ports, 52 $\frac{1}{2}$ ct.; from elsewhere, 30 $\frac{1}{2}$ ct. By foreign vessels from any port whatever, 57 $\frac{1}{2}$ ct.—(See exceptions at Note A.)									
Custom-house tare: on casks, 12 per cent.; on bags, 3 per cent.									
Commercial tare: on casks, real; on bags, 2 per cent.									
Coffee, per $\frac{3}{4}$ kil.									
St. Domingo, from ordinary to fine	-	0	0	0	0	0	63	0	65
Cuba and Porto Rico	-	0	0	0	0	0	73	1	0
La Guayra	-	0	0	0	0	0	75	0	0
Rio	-	0	0	0	0	0	62	0	75
Java, Sumatra, and Padang	-	1	0	1	20	0	0	0	0
Mocha	-	1	40	1	45	0	0	0	0
Duty on nett weight: by French vessels from the East Indies, 42 $\frac{9}{10}$ ct.; from European ports, 55 ct.; from elsewhere 52 $\frac{1}{2}$ ct.—By foreign vessels from any port whatever, 57 $\frac{1}{2}$ ct.—(See exceptions at Note A.)									
Custom-house tare: on casks, 12 per cent.; on bags, 2 per cent.									
Commercial tare: on casks, real; on bags, 2 per cent.; on Mocha coffee the tare runs from $\frac{4}{5}$ to 1 $\frac{1}{2}$ kil. upon bales of 75 to 200 kil.									
Copper, South American, per $\frac{1}{2}$ kil.									
Russian and British	-	1	10	1	12	none	nom.		
Duty on gross weight: by French vessels from European ports, 11 $\frac{1}{10}$ ct.; from elsewhere, 11 $\frac{1}{20}$ ct. By foreign vessels from any port whatever, 15 $\frac{1}{20}$ ct.—(See exceptions at Note A.)									
Commercial tare: real.									
Cotton, per $\frac{1}{2}$ kil.									
Upland	-	1	12	1	57	1	1	1	16
Alabama and Tennessee	-	1	10	1	47	0	98	1	36
Mobile	-	1	12	1	70	1	1	1	59
Louisiana	-	1	12	1	77	1	1	1	66
Sea Island	-	3	0	5	50	0	0	0	0
Pernambuco	-	1	30	1	95	1	19	1	84
Bahia	-	1	30	1	85	1	19	1	74
Maranham	-	0	0	0	0	none			
St. Domingo	-	1	35	1	45	1	12	1	54
Paita	-	1	35	1	45	0	0	0	0
Surat and Bengal	-	0	80	0	90	0	0	0	0
Duty on nett weight: on long or short staple, by French vessels from the French colonies, 2 $\frac{3}{4}$ ct.; from European ports,									

Duty paid. In Bond.
Fr. ct. Fr. ct. Fr. ct. Fr. ct.
(Turkey excepted), 16½ ct.; from the East Indies, 5½ ct.; from other countries, 11 ct. By foreign vessels (except from Turkey), 19½ ct. By French vessels from Turkey, 8½ ct.; by foreign vessels from Turkey, 13½ ct.—(See exceptions at Note A.)

Custom-house tare: 6 per cent. on bales of 50 kil. and above, and 8 per cent. on bales under 50 kil.

Commercial tare: on United States' cottons, 6 per cent. cords off; on Brazil cottons, 4 per cent.; on St. Domingo, in bales, 6 per cent.; on Guiana and Caracas, 7 kil. per seron on above 40 kil.; and 6 kil. per seron of 40 kil. and under.

Draft: 2 kil. on Sea Island and Bengal; 3 kil. on all other descriptions in bales exceeding 50 kil.; and 1½ kil. upon bales under 50 kil.

Elephants' teeth, per ½ kil. - 3 50 to 8 0 none
Duty on nett weight: whole or in pieces of more than 1 kil. by French vessels from Senegal, 13½ ct.; from other African settlements, 22 ct.; from the East Indies, 19½ ct.; from elsewhere, 30½ ct. By foreign vessels from any port whatever, 38½ ct. Pieces of 1 kil. and under, double the above duties.—(See exceptions at Note A.)

Commercial and Custom-house tare: real.

Gums, Senegal, per ½ kil. - 1 25 to 0 0 1 20 to 0 0
R. India copal, scraped - 2 0 - 2 5 0 0 - 0 0
E. copal, soft, not scraped - 0 50 - 0 55 0 0 - 0 0
shellac, orange - 1 92 - 1 95 nominal
do. garnet - 1 60 - 1 82 nominal
do. liver - 1 45 - 1 55 nominal

Duty on Senegal, gross weight: by French vessels from Senegal, 5½ ct.; from European ports, 13½ ct.; from elsewhere, 11 ct. By foreign vessels from any port whatever, 16½ ct.—(See exceptions at Note A.)

Commercial tare: on casks, real; on bags, 2 per cent.

Duty on copal, nett weight: by French vessels from the East Indies, 27½ ct.; from European ports, 55 ct.; from elsewhere, 49½ ct. By foreign vessels from any port whatever, 68½ ct.—(See exceptions at Note A.)

Commercial tare: real.

Duty on shellac, nett weight: by French vessels from the East Indies, 77/100 ct.; from elsewhere, 21/5 ct. By foreign vessels from any port whatever, 327/200 ct.—(See exceptions at Note A.)

Commercial tare: real.

Hops, American - 0 0 to 0 0 0 0 none
Duty on nett weight: by French vessels from any port whatever, 33 fr. per 50 kil. By foreign vessels, 36 fr. 2½ ct.—(See exceptions at Note A.)

Commercial tare: on bales, 2 per cent.

Hides, per ½ kil.
Buenos Ayres - 0 76 to 0 90 0 0 to 0 0
Pernambuco and Bahia, }
salted - 0 47 - 0 65 0 0 - 0 0
Rio Janeiro - 0 70 - 0 84 0 0 - 0 0
Carthagena and Caracas - 0 55 - 0 60 0 0 - 0 0
South American horse }
hides, per 50 - 1 60 - 0 65 0 0 - 0 0

Duty on gross weight: by French vessels from European ports, 5½ ct.; from elsewhere, 2½ ct. By foreign vessels from any port whatever, 8½ ct.—(See exceptions at Note A.)

Five bull hides are admitted among 100 hides without allowance, and 1 kil. is allowed for every bull hide above that number to the extent of 12; when more than 12 the allowance is conditional.

Horse hair, per ½ kil.
Buenos Ayres, short - 1 5 to 1 10 none
from mixed to long - 1 15 - 1 75 none

Duty on gross weight: by French and foreign vessels, 1 5/8 ct.—(See exceptions at Note A.)

Commercial tare: real.

Indigo, per ½ kil.
Bengal
superfine violet and }
blue - 11 50 - 11 75 0 0 to 0 0
do. violet and purple - 10 50 - 10 75 0 0 - 0 0
fine violet and blue - 10 0 - 10 25 0 0 - 0 0
good and middl. violet - 9 25 - 9 75 0 0 - 0 0
do. red do. - 9 75 - 10 0 0 0 - 0 0
superfine red - 10 0 - 10 25 0 0 - 0 0
good do. - 9 25 - 9 50 0 0 - 0 0
ordin. to fine copper - 7 50 - 9 0 0 0 - 0 0
Egyptian - 6 0 - 8 0 0 0 - 0 0
Madras, ordin. to fine - 5 50 - 7 50 none
Manilla, do. - 5 0 - 8 0 0 0 - 0 0
Guatemala, flores - 7 75 - 10 0 0 - 0 0
sobre saliente - 7 25 - 7 50 0 0 - 0 0
cortes - 6 50 - 7 25 0 0 - 0 0
Caracas - 6 0 - 8 25 none

Duty on nett weight: by French vessels from all places of growth out of Europe, 27½ ct.; from European ports, 1 fr. 65 ct.; from elsewhere, 110 ct. By foreign vessels from any port whatever, 2 fr. 20 ct.—(See exceptions at Note A.)

Custom-house tare: on chests, casks, and serons, real, or at the option of the importer, 12 per cent. on chests or casks, and 9 per cent. on serons.

Commercial tare: on casks or chests, real; on serons of 100 to 110 kil., 11 kil.; on do. of 85 to 99 kil., 10 kil.; on do. of 70 to 84 kil., 9 kil.; on do. of 50 to 69 kil., 7 kil.

Allowance: 1 kil. chest.

Lac dye, per ½ kil. - 2 0 to 5 40 0 0 to 0 0
Duty on nett weight: by French vessels from the East Indies, 27½ ct.; from elsewhere, 41½ ct. By foreign vessels from any port whatever, 55 ct.—(See exceptions at Note A.)

Commercial and Custom-house tare: real.

Lead, German, per 50 kil. - 35 50 to 35 87 nominal
Spanish and British - 35 50 - 35 87 nominal

Duty on gross weight: by French vessels from any port whatever, 2 fr. 75 ct. By foreign vessels, 3 fr. 85 ct.—(See exceptions at Note A.)

Pepper, light, per ½ kil. - 0 79 to 0 80 0 0 to 0 0
Duty on nett weight: by French vessels from the East Indies, and from countries west of Cape Horn, 22 ct.; from elsewhere, 41 ct. By foreign vessels from any port whatever, 17½ ct.—(See exceptions at Note A.)

Custom-house tare: on bags, 3 per cent.

Commercial tare: on single bags, 2 per cent.

Duty paid. In Bond.
Fr. ct. Fr. ct. Fr. ct. Fr. ct.

Pimento, per ½ kil.
Jamaica - - - French vessel 0 50 to 0 0
Tobago - - - none 0 0 - 0 0

Duty: by French vessels from the East Indies and from countries west of Cape Horn, 24½ ct.; from elsewhere, 49½ ct. By foreign vessels, 63½ ct.
Tares: as for pepper.

Querciton, per 50 kil.
Philadelphia - - - 16 0 to 16 12 0 0 to 0 0
New York - - - 14 75 - 15 0 0 0 - 0 0

Duty on gross weight: by French vessels from European ports, 3 fr. 85 ct.; from other countries, 2 fr. 20 ct. By foreign vessels from any port whatever, 4 fr. 95 ct.—(See exceptions at Note A.)

Commercial tare: 12 per cent.

Quicksilver, per ½ kil. - 4 30 to 4 40 nominal
Duty on gross weight: by French vessels from any port whatever, 11 ct. By foreign vessels, 12 1/10 ct.—(See exceptions at Note A.)

Commercial tare: real.

Rice, Carolina, 1835, per 23 50 to 26 0 0 0 to 0 0
50 kil. - - -
Duty on gross weight: by French vessels from places of growth out of Europe, 1 fr. 37½ ct.; by do. from places of growth in Europe, 2 fr. 20 ct.; by do. from European ports, or from Piedmont by land, 3 fr. 30 ct. By foreign vessels from any port whatever, or by land from any country whatever, Piedmont excepted, 4 fr. 25 ct.—(See exceptions at Note A.)

Commercial tare: 12 per cent.

Saltpetre, crude, per 50 kil. - nominal 41 0 to 41 50
Nitrate of soda - 0 0 - 0 0 24 0 - 0 0

Duty on nett weight: by French vessels from countries out of Europe, 8 fr. 25 ct.; from elsewhere, 11 fr. By foreign vessels from any port whatever, 13 fr. 75 ct. Nitrate of soda by French vessels from countries out of Europe, 8 fr. 25 ct.; from elsewhere, 11 fr. By foreign vessels, 13 fr. 75 ct.

Custom-house tare: 2 per cent.

Commercial tare: 6 kil. per double bale of the customary form.

Sarsaparilla, per ½ kil.
Caracas - - - nominal 1 25 to 1 50
Mexico - - - 0 0 - 0 0 0 95 - 1 0
Honduras - - - nominal 1 25 - 1 50

Duty on nett weight: by French vessels from European ports, 55 ct.; from elsewhere, 41½ ct. By foreign vessels from any port whatever, 68½ ct.—(See exceptions at Note A.)

Custom-house tare: on bales, 2 per cent.

Commercial tare: on bales, according to broker's estimation; on naked bundles, the cords are deducted.

Skins, deer, each - 1 75 to 6 0 0 0 to 0 0
Duty per 50 kil. on gross weight: by French vessels from any port whatever, 55 ct. By foreign vessels, 60½ ct.—(See exceptions at Note A.)

Spelter, per 50 kil. - 28 50 to 29 50 none
Duty on gross weight: 5½ ct. per 50 kil. without distinction of flag or derivation.

Sugar, per 50 kil.
Martinique and Guad. - bonne de 39 25 to 39 0
Havannah, white - - none 50 0 - 53 0
yellow - - - none 0 0 - 0 0

St. Jago, white - - none 0 0 - 56 0
brown to yellow - - none 0 0 - 44 0
Brazil, white - - 0 0 - 0 0 42 0 - 44 0
brown to yellow - - 0 0 - 0 0 20 50 - 28 0

Benares - - - nom. by Fr. ves. 23 0 - 45 0
Manilla - - - nom. by Fr. ves. 38 0 - 45 0

Duty on nett weight: raw sugars not white, by French vessels from the East Indies, 44 fr.; from European ports, 52 fr. 25 ct.; from elsewhere, 46 fr. 75 ct. By foreign vessels, 55 fr. Raw sugars, white or clayed, without distinction of quality or mode of fabrication, by French vessels from the East Indies, 49 fr. 50 ct.; from European ports, 57 fr. 75 ct.; from elsewhere, 52 fr. 25 ct. By foreign vessels, 66 fr.—(See exceptions at Note A.)

Custom-house tare: on chests, 12 per cent. on single bags, 2 per cent.; on double bags, 4 per cent.

Commercial tare: Havannah and St. Jago, chests, 13 per cent.; Brazil, 17 per cent.; on bags under 75 kil., 5 kil. per bag; do. on 75 kil. and upwards, 6 kil.

Tallow, Russia, per 50 kil. - 61 0 to 62 0 none
Duty on gross weight: by French vessels from any port whatever, 5 fr. 50 ct. By foreign vessels, 7 fr. 15 ct.—(See exceptions at Note A.)

Commercial tare: 12 per cent.

Teas, imperial, per ½ kil. - 5 15 to 5 25 3 70 to 4 0
Gunpowder - - - 6 0 - 6 35 4 25 - 4 27
Hyson - - - 4 90 - 5 0 3 10 - 3 50

Young hyson - - - 3 80 - 3 90 0 0 - 0 0
Hyson skin - - - 3 20 - 3 25 1 65 - 1 70

Pekoe - - - 4 0 - 6 0 3 75 - 4 50
Souchong - - - 2 85 - 3 0 1 60 - 1 75
Pouchong - - - 4 30 - 4 50 1 90 - 2 0

Duty on nett weight: by French vessels from the East Indies, 82½ ct.; from China, 66 ct.; from elsewhere, 2 fr. 75 ct. By foreign vessels from any port whatever, 5 fr. 30 ct.—(See exceptions at Note A.)

Custom-house tare: real.

Commercial tare: on imperial, gunpowder, young hyson, and pekoe, 10 kil. per chest; on hyson and hyson-skin, 9 kil.; on souchong, 15 kil.; on half chests and boxes, conventional.

Tin, Banca, per ½ kil. - 1 74 to 1 76 0 0 to 0 0
British - - - 1 70 - 1 72 none
Peruvian - - - 1 60 - 1 65 none

Duty on gross weight: by French vessels from the East Indies, 27½ ct.; from elsewhere, 1 fr. 10 ct. By foreign vessels from any port whatever, 2 fr. 20 ct. per 50 kil.—(See exceptions at Note A.)

Commercial tare: on casks, real.

Tortoise-shell, per 4 kil. - 35 0 to 45 0 0 0 to 0 0
Duty on nett weight: by French vessels from the East Indies, 55 ct.; from China, 44 ct.; from European ports, 1 fr. 10 ct.; from elsewhere, 82½ ct. By foreign vessels, 1 fr. 55 ct.—(See exceptions at Note A.)

Custom-house tare: on casks or cases, 12 per cent.
Commercial tare: on casks or cases, real.

	Duty paid. Fr. ct. Fr. ct.	In Bond. Fr. ct. Fr. ct.
Whalebone, per $\frac{1}{2}$ kil.		
northern - - -	2 80 to 3 0	nominal
southern - - -	1 88 - 1 90	0 0 - 0 0
Duty on gross weight: by French vessels from any port whatever, 16¢ ct. By foreign vessels, 19¢ ct.		
Commercial tare: real.		
Allowance: 2 per cent. on southern bone.		
Woods, per 50 kil.		
Logwood, Campeachy -	9 75 to 10 0	0 0 to 0 0
Honduras - - -	8 50 - 8 75	none
St. Domingo - - -	7 25 - 7 50	0 0 - 0 0
Fustic, Cuba - - -	9 75 - 10 0	0 0 - 0 0
Santa Martha - - -	19 0 - 22 50	0 0 - 0 0
Pernambuco - - -	92 0 - 125 0	0 0 - 0 0

Duty on gross weight: Brazil, by French vessels from European ports, 4 fr. 40 ct.; from elsewhere, 2 fr. 75 ct. By foreign vessels, 6 fr. 60 ct. Other dye-woods, by French vessels from the French colonies, 44 ct.; from European ports, 1 fr. 65 ct.; from elsewhere, 82¢ ct. By foreign vessels, 3 fr. 30 ct. — (See exceptions at Note A.)
Allowance: 1 to 2 per cent.

Explanatory Remarks.

The above duties include the sur-tax of 10 per cent.: the

custom-house admits the real tare whenever the importer desires it.

Note A. — The treaties of reciprocity entered into with the countries hereafter mentioned introduce the following deviations from the above rates of duty.

United States. — The produce of the United States, except that of the fisheries, direct from the United States, in United States vessels, pays the same duty as if imported by French vessels from the United States.

Brazil and Mexico. — The produce of the Brazils and Mexico, imported direct in national vessels, enjoys also the above privilege.

England. — The produce of Africa, Asia, or America, imported from any country whatever in British vessels, or from any port of the British dominions in Europe, either by French or foreign vessels, can only be admitted in bond for re-exportation.

The same regulation is applicable to all European produce (except that of Great Britain and its possessions in Europe), when imported by British vessels from other ports than those of Great Britain or its possessions in Europe.

The weight of 50 kil. is equal to 110 4/5 lb. English, or 100 lb. English are equal to 45 35/100 kil., and the cwt. equal to 50 79/100 kil.

Credit. — 4 months, except on coffee, pimento, pepper, quick-silver, and clayed sugars, which are sold at 3 1/2 months, and wheat at 2 1/2 months.

NAVIGATION OF FRANCE, 1833.

I. Account showing the Ships, with their Tonnage and Crews, that entered the different Ports of France in 1833, specifying those that entered each and distinguishing between French and Foreign Ships. — (*Administration des Douanes for 1833, p. 396.*)

Ports.	Navigation carried on jointly with the Foreigner.						Navigation reserved to French Ships.											
	French Ships.			Foreign Ships.			Colonial Trade.			Cod and Whale Fishery.			Coasting Trade.					
	Ships.	Tonn.	Crew.	Ships.	Tonn.	Sh.	Sh.	Tonn.	Crew.	Sh.	Tonn.	Crew.	Ships.	Tonnage.	Crew.	Ships.	Tonnage.	Crew.
Bayonne	13	635	22	113	3,596	17	67	17,086	1,005	35	4,487	94	295	15,688	1,580			
Bordeaux	159	30,113	1,974	205	34,450	94	62	15,835	945	9	1,039	174	2,668	134,189	13,949			
Other ports	1	71	7	2	280	-	-	-	-	34	3,885	453	2,562	54,691	8,561			
Rochelle	1	125	10	102	21,059	7	62	15,835	945	1	79	7	12,140	376,726	44,556			
Nantes	96	12,990	858	90	14,778	34	62	15,835	945	9	1,039	174	2,668	105,465	9,542			
Other ports	3	282	29	4	316	-	-	-	-	1	79	7	1,136	138,303	20,664			
L'Orient	3	231	18	27	3,693	3	-	-	-	-	-	-	8,910	186,738	20,144			
Brest	15	877	78	53	8,544	-	-	-	-	-	-	-	11,061	147,594	36,487			
Saint Malo	125	4,983	686	115	9,167	5	601	3	580	36	53	7,469	2,478	5,668	114,425	15,781		
Cherbourg	245	7,516	1,138	172	19,210	2	154	-	-	-	41	5,983	1,505	10,928	13,057			
Rouen	112	10,235	783	97	6,984	12	966	-	-	-	-	-	2,525	146,696	13,261			
Havre	250	44,934	2,535	470	121,363	25	3,660	130	32,721	1,645	14	4,940	424	2,521	159,093	9,328		
Other ports	12	1,837	82	126	21,049	2	260	-	-	-	14	1,716	195	2,147	62,611	7,409		
Abeville	16	990	88	181	24,304	3	295	1	176	10	6	284	49	1,638	67,528	6,406		
Boulogne	409	17,243	2,798	1,044	68,016	4	500	-	-	-	6	516	90	236	10,801	1,115		
Dunkirk	145	10,350	1,079	144	12,165	76	6,709	24	4,959	258	90	5,081	1,060	980	57,543	5,191		
Digne	40	1,113	163	11	198	-	-	-	-	-	-	-	-	651	19,715	2,937		
Toulon	82	5,947	530	31	3,083	13	999	-	-	-	-	-	-	1,914	84,551	9,563		
Marseilles	1,006	95,975	7,264	1,155	135,309	399	64,225	99	24,691	1,325	65	11,055	888	4,127	237,906	19,229		
Other ports	16	721	83	3	109	4	130	-	-	-	-	-	-	3,226	145,740	13,533		
Montpellier	171	11,277	1,085	167	9,208	14	1,376	-	-	-	10	1,516	161	1,332	78,225	7,395		
Perpignan	91	2,730	427	26	992	1	71	-	-	-	-	-	-	1,177	39,186	2,673		
Bastia	166	3,736	1,071	76	1,914	7	-	-	-	-	-	-	-	2,548	56,653	13,519		
Totals	3,175	262,109	22,856	4,394	519,820	721	102,915	386	96,048	5,224	381	48,695	8,035	78,123	2,523,632	308,478		
Totals.																		
Ports.	Ships.	Tonnage.	Ports.	Ships.	Tonnage.	Ports.	Ships.	Tonnage.	Ports.	Ships.	Tonnage.	Ports.	Ships.	Tonnage.	Ports.	Ships.	Tonnage.	Ports.
Bayonne	442	21,866	Cherbourg	3,479	135,648	Toulon	2,040	94,580	Bayonne	442	21,866	Cherbourg	3,479	135,648	Toulon	2,040	94,580	Bayonne
Bordeaux	3,032	234,712	Rouen	2,746	164,881	Marseilles	6,831	567,161	Bordeaux	3,032	234,712	Rouen	2,746	164,881	Marseilles	6,831	567,161	Bordeaux
Other ports	2,565	55,042	Havre	3,610	366,717	Other ports	3,519	146,700	Other ports	2,565	55,042	Havre	3,610	366,717	Other ports	3,519	146,700	Other ports
Rochelle	12,284	402,465	Other ports	2,301	86,873	Montpellier	1,694	102,039	Rochelle	12,284	402,465	Other ports	2,301	86,873	Montpellier	1,694	102,039	Rochelle
Nantes	2,953	155,725	Abeville	1,844	94,067	Perpignan	1,294	45,138	Nantes	2,953	155,725	Abeville	1,844	94,067	Perpignan	1,294	45,138	Nantes
Other ports	7,146	138,980	Boulogne	1,695	97,076	Bastia	2,797	42,354	Other ports	7,146	138,980	Boulogne	1,695	97,076	Bastia	2,797	42,354	Other ports
L'Orient	8,043	191,052	Dunkirk	1,459	96,807	General total	87,180	3,553,219	L'Orient	8,043	191,052	Dunkirk	1,459	96,807	General total	87,180	3,553,219	L'Orient
Brest	11,129	157,025	Digne	702	21,026				Brest	11,129	157,025	Digne	702	21,026				Brest
Saint Malo	3,969	137,225							Saint Malo	3,969	137,225							Saint Malo

(For Table II, see next page.)

Trade between France and England. — Nothing can more strikingly illustrate the miserable effects of commercial restrictions, than the present state of the trade between Great Britain and France. Here we have two countries of vast wealth and population, near neighbours, and each possessing many important articles that the other wants, and yet the intercourse between them is inconsiderable. At a distant period this was not the case. Previously to the accession of William III., the import of wine only from France amounted to about 13,500 tuns a year, our imports of brandy and other articles being proportionally large. But Louis XIV. having espoused the cause of the exiled family of Stuart, the British government, not recollecting that the blow they aimed at the French would also smite their own subjects, imposed, in 1693, a *discriminating* duty of 8*l.* a tun on French wine, and in 1697 raised it to no less than 33*l.* a tun! It is probable that this excess of duty would have been repealed as soon as the peculiar circumstances in which it originated had disappeared, had not the stipulations in the famous commercial treaty with Portugal, negotiated by Mr. Methuen, in 1703, given it permanence. But, according to this treaty, we bound ourselves for the future to charge *one third* higher duties on the wines of France imported into England, than on those of Portugal; the Portuguese, by way of compensation, binding themselves to admit our

II. Account showing the total Number of Ships, with their Tonnage and Crews, entered inwards in the different Ports of France in 1833, specifying the Countries whence they came, and distinguishing between French and Foreign Ships. — (*Administration des Douanes for 1833, p. 398.*)

Countries.	Ships entered.								
	French.			Foreign.					
				Carrying the Flags of the Country whence they came.			Other Flags.		
	<i>Ships.</i>	<i>Tonnage.</i>	<i>Crew.</i>	<i>Ships.</i>	<i>Tonnage.</i>	<i>Crew.</i>	<i>Ships.</i>	<i>Tonnage.</i>	<i>Crew.</i>
Russia	76	11,902	649	42	11,058	541	137	23,611	1,228
Sweden	5	600	44	158	30,912	1,577	1	280	14
Norway	9	938	62	592	101,967	5,234	20	2,980	161
Denmark	1	69	6	34	2,665	193	20	1,403	96
Prussia	3	327	21	153	32,054	1,398	46	5,364	312
Hanseatic Towns	37	5,180	246	56	5,470	345	21	2,490	148
Holland	16	1,003	93	74	7,419	485	60	5,798	355
Belgium	50	4,423	320	11	1,160	68	11	1,217	71
England (Gibraltar, Malta, &c.)	921	35,064	5,541	1,632	119,260	13,293	12	2,489	116
Portugal (Madeira, Cape Verde Islands, Azores)	65	7,200	488	1	70	8	7	768	65
Spain (the Canaries)	516	35,077	5,093	536	17,771	4,112	57	9,084	590
Austria	7	907	60	94	23,906	1,112	17	3,510	215
Sardinia	699	37,535	5,996	413	19,526	2,993	22	1,637	205
Two Sicilies	72	10,719	1,001	171	35,378	2,208	15	1,881	111
Tuscany, Roman States, Lucca	130	5,634	878	96	5,280	654	127	12,682	1,189
Greece, and its islands in the Archipelago	3	389	31	20	5,009	402	2	364	28
Turkey, and its islands in the Archipelago	52	9,042	527	2	205	26	26	5,758	340
Egypt	30	6,057	302	-	-	-	1	250	12
Algiers	71	9,098	625	-	-	-	22	4,870	272
Other States of Barbary	114	11,933	859	-	-	-	64	9,148	627
Other territories in Africa	3	506	35	-	-	-	-	-	-
India, English possessions	24	8,019	460	-	-	-	3	824	41
Dutch do.	4	1,058	61	-	-	-	-	-	-
French do.	3	970	62	-	-	-	-	-	-
China	2	767	37	-	-	-	-	-	-
Cochin China, Philippines, &c.	5	716	35	-	-	-	-	-	-
United States	59	15,615	759	298	95,248	4,102	2	594	24
Haiti	41	8,648	496	-	-	-	-	-	-
English possessions in America	-	-	-	4	1,641	67	-	-	-
Spanish do.	48	11,013	644	3	321	32	10	2,006	113
Danish do.	6	1,018	71	1	250	12	1	256	11
Brazil	43	9,572	551	1	250	15	11	2,385	122
Mexico	17	3,709	234	-	-	-	-	865	37
Colombia	15	3,062	179	-	-	-	1	204	10
Peru (Lower Peru)	2	409	31	-	-	-	-	-	-
Chili	6	1,542	98	-	-	-	-	-	-
Rio de la Plata, Monte Video, Buenos Ayres	22	4,389	261	-	-	-	1	197	11
Martinique	114	28,323	1,505	-	-	-	-	-	-
Guadaloupe	159	39,163	2,017	-	-	-	-	-	-
Cayenne	23	4,485	289	-	-	-	-	-	-
Senegal	20	2,139	180	-	-	-	-	-	-
Bourbon	70	21,736	1,233	-	-	-	-	-	-
Total of French ships	3,561	358,157	28,080	-	-	-	-	-	-
Fishery, cod	369	43,938	7,629	-	-	-	-	-	-
whale	12	4,757	406	-	-	-	-	-	-
Coasting trade, in the same sea	56,008	1,937,512	239,863	-	-	-	-	-	-
from one sea to the other	1,363	189,767	11,314	-	-	-	-	-	-
interior navigation	20,152	396,353	57,501	-	-	-	-	-	-
Totals	82,065	2,930,484	344,593	4,394	519,820	38,811	721	102,915	6,554

woollens into their markets in preference to those of other countries, at a fixed and invariable rate of duty.

Though very generally regarded, at the time, as the highest effort of diplomatic skill and address, the Methuen treaty was, undoubtedly, founded on the narrowest and most contracted views of national interest; and has, in consequence, proved, in no common degree, injurious to both parties, but especially to England. By binding ourselves to receive Portuguese wines for *two thirds* of the duty payable on those of France, we, in effect, gave the Portuguese growers a monopoly of the British market; at the same time that we excluded one of the principal equivalents the French had to offer for our commodities, and provoked them to retaliate. This, indeed, was no difficult task. — Unhappily, they were but too ready to embark in that course of vindictive policy of which we set them the example; so that prohibitions on the one side being immediately followed by counter-prohibitions on the other, the trade between the two countries was nearly annihilated! But the indirect were still more injurious than the direct consequences of this wretched policy. It inspired both parties with feelings of jealousy and dislike, and kept them in the frowning attitude of mutual defiance. Each envied the other's prosperity; and being disposed to take fire at even fancied encroachments, the most frivolous pretexts were sufficient to engage them in contests that have filled the whole world with bloodshed and confusion. But had things been left to their natural course, — had an unfettered commercial intercourse been allowed to grow up between the two countries, — the one would have formed so near, so vast, and so profitable a market for the produce of the other, that they could not have remained long at war without occasioning the most extensively ruinous distress, — distress which no government would be willing to inflict on its subjects, and to which, though the government were willing, it is most probable no people would be disposed to submit. A free trade between England and France would give these two great nations *one common interest*. It would occasion not only a vast increase of the industry, and of the comforts and enjoyments, of the

people of both countries, but would be the best attainable security against future hostilities. "We know," said Mr. Villiers, in his very able and instructive speech (15th of June, 1830), "that British enterprise will fetch the extremest points on earth in the business of exchange; but here are the shores of France nearer to England than those of Ireland itself—nay, Bordeaux is commercially nearer to London than it is to Paris; and, but for the lamentable perversion of the gifts and dispositions of nature, and of the ingenuity of man—the highways of commerce between these countries—the seas which surround Great Britain and Ireland, and wash the shores of France, should literally swarm with vessels, engaged, not only in the interchange of material products, but in diffusing knowledge and stimulating improvement; in creating every where new neighbourhoods; in consolidating international dependence; in short, in drawing daily more close the bonds of international peace and confidence, and thus advancing, while they also served to confirm and secure, the peace, the civilisation, and the happiness of Europe."*

The commercial treaty which Mr. Pitt negotiated with France in 1786, was the first attempt to introduce a better system into the trade between the two countries; and it is one of the few treaties of this description that have been bottomed on fair and liberal principles. But the Revolution in France, and the lengthened and bloody wars by which it was followed, totally suppressed that mutually beneficial intercourse which had begun to grow up under Mr. Pitt's treaty; and when peace was again restored, in 1815, the French government unwisely resolved to continue the system of Napoleon, and to exclude most sorts of foreign products for which a substitute could be found at home! But the wide-spread distress that has resulted from this absurd policy, and the more general diffusion of sounder notions as to the real sources of public wealth, will, it may be confidently predicted, at no distant period, induce the government of France to adopt a less illiberal and irrational system.—(See BORDEAUX.) The equalisation of the wine duties in this country will accelerate this desirable result. It shows the French that we are no longer influenced by the prejudices in which the discriminating system originated; and that we are ready to deal with them on the same fair and equal terms as with any one else. In this respect the measure is entitled to the highest praise; and we have no doubt that it will be the harbinger of others of the same kind—of a reduction of the exorbitant duties on brandy, for example—both here and in France. The statesman who shall succeed in abolishing the restraints on the commerce of the two countries, will render the most essential service to them both; and not to them only, but to all the world, the furthest parts of which have been harassed by their wars. It admits of demonstration, that, under a free system, the trade with France would be incomparably more important and valuable than that with Russia, the United States, or any other country. And we trust, should another edition of this work be called for, that we shall have to congratulate the public on the opening of this "broad and deep" channel of employment.

The following Tables, prepared expressly for this work, give a pretty complete view of the trade with France. Brandy, madder, silk manufactures, flax, wine, gloves, &c. are the principal articles of import; for the raw and thrown silk comes, as already mentioned, almost wholly from Italy. Brass and copper manufactures are by far the most important of all the articles we send to France, at least through the regular channels. It will, probably, surprise some of our readers to learn that, in 1832, the real or declared value of the silk goods manufactured in this country and exported to France amounted to no less than 75,187*l*.! This is an instructive commentary on the sinister auguries of those who predicted the ruin of our manufacture by French competition, in consequence of the subversion of the old monopoly system in 1825. The most important of the other articles of export are cottons, woollens, sheep's wool, hardware and cutlery, horses, tin, &c.

A glance at the first of the following Tables will sufficiently explain the real causes of the depressed state of the French trade. The duty of 22*s*. 6*d*. a gallon on brandy is, probably, about the *ne plus ultra* of fiscal rapacity. The duties on wine, verdigris, gloves, &c. are all very much beyond the mark. Till they be adequately reduced, the trade with France can never be any thing but inconsiderable, compared, at least, with what it ought to be.

* We regret to have to add, that this was one of the last public appearances made by Mr. Villiers. He died in December, 1832, at the early age of 31. His death was a national loss that will not easily be repaired. Few have ever entered upon public life with better dispositions, more enlarged and comprehensive views, or a more sincere desire to promote the happiness of their species.

I. Account of the Imports into the United Kingdom from France, specifying the Quantity and Value of each Article, and the Amount of Customs Duty paid thereon, during the Year 1832; with the Customs Duty received on each Article.

Species of Imports.	Denominations.	Quantities imported.	Official Value of the Imports.	Amount of Customs Duties received on each Article imported.
Annotto	lbs.	9,441	L. 944	L. 12
Books	cwt.	1,381	11,073	5,042
Boots, shoes, and galoshes	pairs	45,591	9,459	3,634
China and earthenware	declared value	L. 8,823	8,823	2,376
Clocks	—	L. 20,593	20,593	5,028
Cotton manufactures of Europe	—	L. 6,365	6,365	775
Eggs	number	55,651,343	17,391	19,341
Flax	cwt.	31,512	55,558	131
Flowers, artificial	declared value	L. 2,160	2,160	524
Glass bottles, common	quarts	567,749	12,137	7,649
Hats, straw	number	9,304	516	1,361
Leather gloves	pairs	1,513,106	37,822	27,193
Linen, cambrics	pieces	44,552	21,719	12,193
Madder	cwt.	39,690	84,683	8,006
Madder root	—	33,394	246,059	2,321
Needlework and embroidery	declared value	L. 15,649	15,649	4,676
Oysters	bushels	77,950	28,256	5,846
Prunes	cwt.	5,823	3,004	6,121
Silk, raw	lbs.	749,417	424,639	3,064
thrown	—	145,285	175,392	48,589
waste	—	257,016	25,701	115
Silk manufactures, viz.:	—	—	—	—
Silk or satin	—	74,723	148,458	40,909
Gauze	—	48,171	184,254	63,737
Crape	—	15,510	35,346	15,201
Velvet	—	7,790	20,824	8,655
Lace, millinery, &c. &c.	declared value	L. 53,702	53,702	16,392
Skins, goat, undressed	number	20,298	1,691	240
kid, dressed	—	664,019	11,961	3,319
lamb, tanned or dressed	—	5,069	51	25
Spirits, brandy	proof gallons	2,647,372	360,428	1,799,947
Toys	declared value	L. 1,230	1,230	243
Verdigris	lbs.	44,089	2,798	2,434
Wine, French	gallons	297,157	33,232	65,287
Wool, sheep's	lbs.	1,973	49	33
Woollen manufactures	declared value	L. 61,749	61,749	9,541
All other articles	value	—	331,211	84,574
Total	- L.	-	2,452,894	2,271,249

II. Account of the Exports of British and Irish Produce and Manufactures from the United Kingdom to France, specifying the Quantity and Value of each Article, during the Year 1832.

Species of Exports.	Denominations.	Quantities exported.	Official Value of British and Irish Produce and Manufactures exported.	Declared Value of British and Irish Produce and Manufactures exported.
Apothecary wares	cwt.	1,023	L. 2,046	L. 8,225
Apparel	value	—	4,441	4,441
Beer and ale	tuns	55½	777	775
Books, printed	cwt.	243	973	5,518
Brass and copper manufactures	—	36,267	191,822	147,193
Cabinet and upholstery wares	value	—	2,217	2,217
Cheese	cwt.	160	192	558
Coals	tons	41,006	40,867	11,119
Cotton manufactures	yards	4,567,067	186,398	61,324
Ditto	value	—	3,542	3,670
Earthenware of all sorts	pieces	96,376	241	1,738
Glass of all sorts	value	—	74	238
Hardware and cutlery	cwt.	3,673	10,101	28,260
Horses	number	529	5,290	25,995
Iron, pig	tons	2,759	2,759	9,548
bar and bolt	—	1,656	16,567	8,119
cast and wrought	—	1,063	32,916	11,831
Lead and shot	—	65½	686	804
Leather and saddlery	value	—	1,156	1,946
Linens	yards	291,961	14,626	14,780
Litharge of lead	cwt.	19	0	19
Machinery and mill-work	value	—	4,523	4,528
Musical instruments	—	—	1,742	1,742
Painters' colours and materials	—	—	2,295	2,295
Plate of silver	ounces	4,026	1,812	1,528
Silk goods manufactured in the United Kingdom	value	—	87,803	75,187
Spermaceti	cwt.	1,008	7,562	5,177
Stationery	value	—	3,046	2,046
Steel, unwrought	cwt.	1,851	2,638	3,263
Tin, unwrought	—	8,508	31,055	29,472
Tin and pewter wares, and tin plates	value	—	7,399	7,399
Whalebone	cwt.	701	3,505	5,048
Wool, sheep's	lbs.	736,482	26,303	38,541
Woollen manufactures	value	—	45,320	45,187
All other articles	—	—	106,062	105,860
Total	- L.	-	848,270	674,791

It would seem, from the subjoined account, as if the imports into Great Britain from France very much exceeded the exports, the official value of which amount to only 848,270*l.* a year. But though the fact were so, it would not, as some appear to suppose, afford the shadow of a foundation for the statements of those who contend that the trade with France is a losing one. A man carries nothing but money to the baker's shop, or the butcher's; and yet it is not said that he is injured by dealing with them, or that he should become baker or butcher for himself. We buy certain articles from France, because we find we can procure them from her on more reasonable terms than

from any other country; for, were it otherwise, does any one suppose we should send a single ship to her ports? Whether we carry on our intercourse with the French by sending them returns in bullion or ordinary products, is of no consequence whatever. We may be assured that bullion is not sent to another country, unless it be more valuable there than here; that is, unless its exportation be for *our* advantage. — (See *BALANCE OF TRADE*.) In point of fact, however, we very rarely send any bullion to France; and the proof of this is, that, since the peace, the exchange with Paris has been oftener in our favour than against us. When the bills drawn by the French on us exceed those we draw on them, the balance is usually paid by bills on Holland and Hamburgh, where there is, at all times, an excess of British produce. It is idle, therefore, to attempt to revive the ridiculous cry as to the disadvantageousness of the French trade, because the imports from France exceed the exports! The imports into all commercial countries uniformly exceed the exports; and the fact brought forward as a ground of complaint against the French trade, is the strongest recommendation in its favour. Perhaps, however, it may be consolatory to those who are so alarmed at the excess of imports from France, to be told that it is to a great extent apparent only. As already observed, large quantities of silk and other produce from Italy come to us through France, and are reckoned among the imports from that country, when they are in reality imports from Italy. Taking this circumstance into account, it will be found that the discrepancy between the exports to and imports from France is immaterial.

Account of the Amount in Official and Real Value of all British Exports to France, in each Year since 1814; distinguishing those of British from Colonial Produce; also, an Abstract of the Amount in Official Value of all Imports from France in each Year, as far as the same can be made up during that Time.

Years.	Official Value of Imports into the United Kingdom.		Official Value of Exports from the United Kingdom.				Declared Value of British and Irish Produce and Manufactures exported from the United Kingdom.	
			British and Irish Produce and Manufactures.		Foreign and Colonial Merchandise.		Total Exports.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
1814	740,226	10 0	377,799	9 7	1,867,913	19 4	2,245,713	8 11
1815	754,372	8 11	214,823	15 9	1,228,856	5 3	1,443,680	1 0
1816	417,782	17 2	321,070	4 11	1,313,151	17 8	1,634,222	2 7
1817	527,865	13 6	596,753	7 0	1,054,261	9 9	1,651,014	16 9
1818	1,162,423	15 7	318,850	19 1	877,912	13 0	1,196,763	12 1
1819	642,011	14 2	248,078	0 9	734,779	9 10	982,857	10 7
1820	775,132	5 6	334,086	13 2	829,814	9 6	1,163,901	2 8
1821	865,616	12 9	382,404	2 4	1,037,100	15 5	1,419,504	17 9
1822	878,272	15 0	346,810	15 1	839,150	11 4	1,185,961	6 5
1823	1,115,800	7 0	241,837	12 11	743,574	16 4	985,412	9 3
1824	1,556,733	17 5	260,498	9 9	864,500	16 4	1,124,999	6 1
1825	1,835,984	12 0	279,212	3 7	892,402	18 1	1,171,615	1 8
1826	1,247,426	0 6	426,819	13 9	656,124	10 9	1,082,944	4 6
1827	2,625,747	11 10	416,726	0 8	133,503	12 6	550,229	13 2
1828	3,178,325	3 9	448,945	2 7	195,497	9 2	644,442	11 9
1829	2,086,993	10 10	509,921	1 3	337,896	11 6	847,817	12 9
1830	2,328,483	14 11	486,284	0 1	181,065	1 5	667,349	1 6
1831	3,056,154	12 4	635,927	13 5	256,081	19 7	392,009	13 0
1832	2,452,894	0 0	848,270	0 0	-	-	-	-

HAWKERS AND PEDLARS. It is not very easy to distinguish between hawkers and pedlars. Both are a sort of itinerant retail dealers, who carry about their wares from place to place; but the former are supposed to carry on business on a larger scale than the latter. They are subject to the same regulations.

Regulations as to Hawkers and Pedlars. — The legislature has always looked with suspicion upon itinerant dealers; and has attempted, by obliging them to take out licences, and placing them under a sort of *surveillance*, to lessen their numbers, and to hinder them from engaging in dishonest practices. But the resident dealer has so many advantages on his side, that these precautions seem to be in a great measure superfluous. It should also be recollected, that before shops were generally established in villages and remote districts, hawkers and pedlars rendered material services to country people; and even now the competition which they excite is certainly advantageous.

By the 50 Geo. 3. c. 41., hawkers and pedlars are to pay an annual licence duty of 4*l*.; and if they travel with a horse, ass, or other beast, bearing or drawing burden, they are subject to an additional duty of 4*l*. for each beast so employed. The granting of licences, and management of the duties, are, by a late act, placed under the control of the commissioners of stamps.

Hawkers and pedlars, unless householders or residents in the place, are not allowed to sell by auction to the highest bidder: penalty 50*l*. — half to the informer, the other half to the king. But nothing in the act extends to hinder any person from selling, or exposing to sale, any sort of goods, in any public market or fair; or to hinder a hawker or pedlar from selling in a hired room, where he is not a resident, provided such sale is not by auction.

Every hawker, before he is licensed, must produce a certificate of good character and reputation, signed by the clergyman and two reputable inhabitants of the place where he usually resides.

Every hawker must have inscribed, in Roman capitals, on the most conspicuous part of every pack, box, trunk, case, cart, or other vehicle, in which he shall carry his wares, and on every room and shop in which he shall trade, and likewise on every hand-bill which he shall distribute, the words "LICENSED HAWKER." Penalty, in default, 10*l*. Unlicensed persons wrongfully using this designation forfeit 10*l*.

Hawkers dealing in smuggled goods, or in goods fraudulently or dishonestly procured, are punishable by forfeiture of licence, and incapacity to obtain one in future, besides being liable to all the other penalties, forfeitures, &c. applicable to such illegal dealing.

By stat. 6 Geo. 4. c. 80. it is enacted, that any person or persons hawking, selling, or exposing to sale, any spirits on the streets, highways, &c., or in any boat or other vessel on the water, or in any place other than those allowed in this act, shall forfeit such spirits and 100*l.* for every such offence. Any person may detain a hawker of spirits, and give notice to a peace officer to carry the offender before a justice.

Hawkers trading without licence are liable to a penalty of 10*l.* So also, if they refuse to show their licence on the demand of any person to whom they offer goods for sale, or on the demand of any justice, mayor, constable, or other peace officer, or any officer of the customs or excise. By 5 Geo. 4. c. 83., hawkers trading without a licence are punishable as vagrants.

To forge or counterfeit a hawker's licence incurs a penalty of 300*l.* To lend or hire a hawker's licence subjects lender and borrower to 40*l.* each, and the licence becomes forfeited. But the servant of a licensed hawker may travel with the licence of his master.

Hawkers trading without a licence are liable to be seized and detained by any person who may give notice to a constable, in order to their being carried before a justice of peace. Constables refusing to assist in the execution of the act are liable to a penalty of 10*l.*

Nothing in the act extends to prohibit persons from selling fish, fruit, or victuals; nor to hinder the maker of any home manufacture from exposing his goods to sale in any market or fair, in every city, borough, town corporate, and market town: nor any tinker, cooper, glazier, plumber, harness-mender, or other person, from going about and carrying the materials necessary to their business.

A single act of selling, as a parcel of handkerchiefs to a particular person, is not sufficient to constitute a hawker within the meaning of the statutes. — (*Rex v. Little*, B. 613.)

By the 52 Geo. 3. c. 108., no person, being a trader in any goods, wares, or manufactures of Great Britain, and selling the same by *wholesale*, shall be deemed a hawker; and all such persons, or their agents, selling by *wholesale* only, shall go from house to house, to any of their customers who sell again by *wholesale* or retail, without being subject to any of the penalties contained in any act touching hawkers, pedlars, and petty chapmen.

No person committed under these acts for non-payment of penalties can be detained in custody for a longer period than 3 months.

Hawkers exposing their goods to sale in a market town, must do it in the market-place.

Persons hawking tea without a licence are liable to a penalty, under 50 Geo. 3. c. 41.; and even though they had a licence, they would be liable to a penalty for selling tea in an unentered place. — (*Chitty's* edit. of *Burn's Justice*, vol. ii. p. 1113.)

Any person duly licensed to trade as a hawker and pedlar may set up any lawful trade in any place where he is resident, though he have not served any apprenticeship to the same, and, if prosecuted, he may plead the general issue, and have double costs. — (See *Chitty's* edit. of *Burn's Justice*, vol. ii. pp. 1102–1124.)

The hawkers' and pedlars' duty produced in 1832, 28,542*l.* gross revenue; the charges of collection are very heavy, amounting to between 5,000*l.* and 6,000*l.* Whatever, therefore, may be the other advantages of this tax, it cannot, certainly, be said to be very productive.

HAY (Ger. *Hew*; Du. *Hovi*; Fr. *Foin*; It. *Fieno*; Sp. *Heno*; Lat. *Fœnum*), any kind of grass, cut and dried for the food of cattle. The business of hay-making is said to be better understood in Middlesex than in any other part of the kingdom. The great object is to preserve the green colour of the grass as much as possible, and to have it juicy, fresh, and free from all sort of mustiness.

The sale of hay within the bills of mortality, and 30 miles of the cities of London and Westminster, is regulated by the act 36 Geo. 3. c. 88. It enacts, that all hay shall be sold by the load of 36 trusses, each truss weighing 56 lbs., except new hay, which is to weigh 60 lbs. till the 4th of September, and afterwards 56 lbs. only; so that till the 4th of September a load of hay weighs exactly a ton, but thereafter only 18 cwt. The clerk of the market is bound to keep a regular book for the inspection of the public, specifying the names of the seller, the buyer, the salesman, and the price of each load. Salesmen and factors are prohibited from dealing on their own account.

There are three public markets in the metropolis for the sale of hay and straw; Whitechapel, Smithfield, and the Haymarket. An act (11 Geo. 4. c. 14.) has been obtained, for the removal of the market from the Haymarket to the vicinity of the Regent's Park: but the removal has not yet taken place.

Straw is sold by the load of 36 trusses, of 36 lbs. each, making in all 11 cwt. 64 lbs.

It is affirmed, we know not with what foundation, that considerable frauds are perpetrated in the sale of hay and straw.

HEMP (Ger. *Hanf*; Du. *Hennip*, *Kennip*; Da. *Hamp*; Sw. *Hampa*; Fr. *Chanvre*; It. *Canape*; Sp. *Canamo*; Rus. *Konapli*, *Konopel*; Pol. *Konope*) a valuable plant (the *Cannabis sativa* of Linnæus), supposed to be a native of India, but long since naturalised and extensively cultivated in Italy, and many countries of Europe, particularly Russia and Poland, where it forms an article of primary commercial importance. It is also cultivated in different parts of America, though not in such quantities as to supersede its importation. It is stronger and coarser in the fibre than flax; but its uses, culture, and management, are pretty much the same. When grown for seed, it is a very exhausting crop; but when pulled green, it is considered as a cleaner of the ground. In this country its cultivation is not deemed profitable; so that, notwithstanding the encouragement it has received from government, and the excellent quality of English hemp, it is but little grown, except in some few districts of Suffolk and Lincolnshire. The quantity raised in Ireland is also inconsiderable. — (*Loudon's Encyc. of Agricult.*)

Exceedingly good *huckaback* is made from hemp, for towels and common tablecloths. Low-priced hempen cloths are a general wear for husbandmen, servants, and labouring manufacturers; the better sorts for working farmers and tradesmen in the country; and the finer ones, $\frac{3}{4}$ wide, are preferred by some gentlemen for strength and warmth. They possess this advantage over Irish and other linens, — that their colour improves in wearing, while that of linen deteriorates. But the great consumption of hemp is in the manufacture of sailcloth and cordage, for which purposes it is peculiarly fitted by the strength of its fibre. English hemp, when properly prepared, is said to be stronger than that of every other country, Russia not excepted; and would, therefore, make the best cordage. It is, however, but little used in that way, or in the making of sailcloth; being principally made into cloth for the uses already stated.

Hemp has been cultivated in Bengal from the remotest antiquity, but not, as in Europe, for the purpose of being manufactured into cloth and cordage. In the Hindoo economy it serves as a substitute for malt;

a favourite intoxicating liquor, called *banga*, being produced from it! This, also, is the use to which it is applied in Egypt. — (*Milburn's Orient. Commerce, &c.*)

The price of hemp fluctuated very much during the war. In consequence of difficulties in the way of its importation, it stood at a very high level from 1808 to 1814. This was the principal circumstance that originally brought iron cables into use; and the extent to which they are now introduced, has contributed materially to diminish the consumption and importation of hemp. — (*Tooke on High and Low Prices, 2d ed. p. 345.*)

Of 530,820 cwt. of undressed hemp imported in 1831, 506,803 were brought from Russia, 9,472 from the East Indies, 7,405 from Italy, 2,262 from the Philippine Islands, 2,248 from the United States, and some small quantities from a few other places. The duty on hemp was reduced, in 1832, from 4s. 8d. to 1d. per cwt.; a reduction which, considering the importance of cordage, and other articles made of hemp, cannot fail to be of very great advantage.

We borrow the following particulars with respect to the hemp trade of Petersburg, from the work of Mr. Borrisow on the commerce of that city:—

Hemp forms a very important article of export from Petersburg, and deserves particular notice. It is assorted, according to its quality, into *clean hemp*, or firsts; *out-shot hemp*, or seconds; *half-clean hemp*, or thirds; and *hemp codilla*.

Of the first 3 sorts, there are annually exported about 2,000,000 poods, the greatest part in English and American bottoms. It is brought to Petersburg, from the interior beyond Moscow, by water; and its quality depends very much on the country in which it is produced. That brought from Karatshev is the best; next to this, that produced in Belev; hemp from Gshatsk is considered inferior to the latter.

As soon as the hemp is brought down in the spring, or in the course of the summer, it is selected and made up in bundles; both operations being performed by sworn selectors (*brackers*) and binders appointed by government for this purpose; and it is a well known fact, that this is done with great impartiality and exactness.

A bundle of clean hemp weighs from 55 to 65 poods; ditto out-shot, 48 to 55 ditto; ditto half-clean, 40 to 45 ditto.—(1 pood = 36 lbs. avoirdupois.)

Binding of hemp is paid for at the rate of 2 roubles 50 copecks for *clean*, 2 roubles for *out-shot*, and 1 rouble 60 copecks for *half-clean*, per bundle; one half is paid by the seller, and the other half by the purchaser, and is charged accordingly by their agents.

The expense of selecting hemp is 50 copecks per bercovitz (or 10 poods), and is the same for every sort. To every bundle of assorted hemp is attached a ticket with the names of the selector, binder, and owner, and the date and year. Every bundle has also affixed to it a piece of lead, stamped on one side with the name of the selector, and on the other with the sort of hemp and the time when it was selected. The external marks of good hemp are, its being of an equal green colour and free from spills; but its good quality is proved by the strength of the fibre, which should be fine, thin, and long. The first sort should be quite clean and free from spills; the *out-shot* is less so; and the *half-clean* contains a still greater portion of spills, and is moreover of mixed qualities and colours.

As a perfect knowledge of the qualities of hemp and flax can only be acquired by experience and attention, agents usually employ men constantly occupied in this business; by which means they are sure of getting goods of the best quality, and have the best chance of giving satisfaction to their principals; because, although the hemp is selected by sworn selectors, yet, owing to the quantity of business and the speed with which it must be executed, &c., there are often great differences in the same sorts. The charges are in this way somewhat increased; but this is trifling in comparison of the advantage gained. The part separated, or picked out in cleaning hemp, is called *hemp codilla*; it is generally made up in small bundles of 1 pood, which are again, when shipped, bound together in large bundles, each consisting of about 30 small ones.

Particular care must be taken to ship hemp and flax in fine dry weather; if it get wet, it heats and is totally spoiled. For this reason every vessel taking in hemp or flax is furnished with mats to prevent its getting damp. Hemp, being light and bulky, is, when stowed, forced into the hold by means of winches, which renders the operation of loading rather slow.

It may be taken as a general rule, that the prices of hemp are highest in the months of May, June, July, and the early part of August, the demand for this article being then greatest, and the exportation to North America being principally effected at this season. Again, the prices of hemp are lowest in the month of September; the reason of which is, that the less opulent hemp-merchants return at the end of this month to their own country, in order to make new purchases for the ensuing year; and rather than be detained, sell the remainder of their stock some roubles below the market price. This causes a general decline; although an unusual demand for the article happening at the same time, or political events or rumours, occasionally produce a contrary effect. Two large warehouses, called *ambares*, are built in Petersburg for the special purpose of housing hemp, where the greatest order is observed.

Account of the Total Export of Hemp from Petersburg during the last Eight Years, specifying the Quantities exported in British, American, and other Foreign Ships.

Years.	In British Ships.				American.	Other Foreign Ships.				Grand Total.
	Clean.	Out-shot.	Half-clean.	Total in British Ships.	Total.	Clean.	Out-shot.	Half-clean.	Total in Foreign Ships.	
	<i>Poods.</i>	<i>Poods.</i>	<i>Poods.</i>	<i>Poods.</i>	<i>Poods.</i>	<i>Poods.</i>	<i>Poods.</i>	<i>Poods.</i>	<i>Poods.</i>	<i>Poods.</i>
1825	1,098,952	101,633	154,637	1,355,232	336,152	104,144	146,941	99,045	350,130	2,041,514
1826	941,934	73,750	111,975	1,127,659	216,963	185,643	186,105	125,130	496,878	1,841,500
1827	1,011,931	36,959	166,304	1,215,194	288,700	166,963	114,155	128,699	409,817	1,913,711
1828	859,753	106,098	103,744	1,069,601	292,652	192,302	150,130	128,822	471,254	1,833,501
1829	324,719	213,452	95,563	633,734	139,567	38,947	94,937	108,311	242,185	1,015,496
1830	481,000	282,664	187,355	952,943	74,221	43,481	157,629	104,950	306,150	1,323,424
1831	682,976	202,611	210,919	1,096,506	277,881	21,481	81,498	57,109	160,088	1,534,475
1832	617,237	167,155	273,638	1,058,030	334,482	92,380	120,703	229,961	443,044	1,835,556

Sixty poods of hemp and 40 poods of codilla make a last at Petersburg; 63 poods make an English ton. — (pp. 47—52.)

Riga hemp fetches a higher price than of Petersburg. It is divided into 3 sorts: viz. rein, rhine, or clean, out-shot, and pass hemp. The following are the prices of hemp, duty paid, as quoted in the London markets, December, 1833:—

	£	s.	d.	£	s.	d.
Hemp, East India, <i>d. p.</i>	0	0	0	0	0	0
Petersburgh, clean	25	10	0	26	0	0
out-shot	24	0	0	24	10	0
half-clean	21	0	0	21	10	0
Riga rhine	29	0	0	0	0	0

We subjoin a statement of the various charges on the exportation of hemp from Petersburg, and on its importation into this country.

Clean Hemp. — 1 bundle = 63 poods = 1 ton.

	Rou.	cop.
Duty, 3 rou. 60 cop. per bercovitz	-	22 68
Additional duty, 10 per cent.	-	2 27
Quarantine duty, 1 per cent.	-	0 22
	R. 25	17
Custom-house charges, 4 per cent.	-	1 1
Receiving, weighing, and shipping, $3\frac{1}{2}$ rou. per bundle	-	3 75
Bracking, 50 cop. per bercovitz	-	3 15
Binding, 40 cop. per ditto	-	2 52
Lighterage and attendance to Cronstadt, 8 rou. per bundle	-	8 0
Rebinding, $2\frac{1}{2}$ rou. per bundle, $\frac{1}{2}$ charged	-	1 12
Brokerage, 60 cop. per ton	-	0 60
	R. 45	32

Brokerage, $\frac{1}{2}$ per cent.
Commission and extra charges, 3 per cent.
Stamps on drafts, $\frac{1}{2}$ per cent. $\frac{1}{2}$ per cent.
Brokerage, $\frac{1}{2}$ per cent.

Charges of importation per ton, taking the price at 40l. per ton.

	L.	s.	d.
Insurance, say 1l., and policy	-	0	10 6
Freight, 52s. 6d. per ton	-	2	12 6
Customs and Russia dues	-	4	13 8
Landing charges	-	0	10 0
Sound dues	-	0	5 0
Discount, $3\frac{1}{2}$ per cent.	-	1	10 0
Brokerage	-	0	4 0

Per ton, L. 10 5 8

In the above calculation, no allowance is made for damage; which, if care be taken to select a good vessel and an early season, does not amount to much. The estimates are nearly the lowest rates of charges. The insurance, indeed, is sometimes as low as 12s. 6d. per cent., and policy. That, however, is only in the very earliest part of the season; it rises to 5l. per cent. in the autumn.

Out-shot Hemp. — 1 bundle = 63 poods = 1 ton.

	Rou.	cop.
Fixed charges	-	46 11
Other charges same.	-	-

Half-clean Hemp. — $1\frac{1}{2}$ bundle = 63 poods = 1 ton.

	Rou.	cop.
Fixed charges	-	48 71
Other charges same.	-	-

Hemp the produce or manufacture of Europe may not be imported into the United Kingdom for home consumption, except in British ships, or in ships of the country of which it is the produce, or from which it is imported, under penalty of forfeiting the same and 100l. by the master of the ship. — (3 & 4 Will. 4. c. 54. §§ 2. and 22.)

HEMP (MANILLA), commonly called Manilla white rope. Mr. Crawford gives the following account of this article: — "Of the wild banana, one kind (*Musa textilis*) grows in vast abundance in some of the most northerly of the spice islands. In the great island of Mindanao, in the Philippines, it fills extensive forests. From the fibrous bark or epidermis is manufactured a kind of cloth, in frequent use among the natives. It also affords the material of the most valuable cordage which the indigenous products of the Archipelago yield. This is known to our traders and navigators under the name of Manilla rope, and is equally applicable to cables, and to standing or running rigging." — (*Hist. of Archipelago*, vol. i. p. 412.)

HEMP (INDIAN), or SUNN. This consists of the fibre of the *crotonaria juncea*, a totally different plant from the *cannabis sativa*, which, as already stated, is never used by the Hindoos for cloth or cordage. Sunn is grown in various places of Hindostan. The strongest, whitest, and most durable species is produced at Comercolly. During those periods of the late war when the intercourse with the Baltic was interrupted, and hemp bore an enormous price, large quantities of sunn were imported; but the fibre being comparatively weak, the article was not found to answer, and the importation has since been discontinued. — (*Milburn's Orient. Commerce; private information.*)

HEMP-SEED (Fr. *Chenevis*, *Chenevi*; Ger. *Hanfsaat*; It. *Cannapuccia*; Lat. *Semen cannabinum*; Rus. *Konopljanoe Semja*), the seed of hemp. The best hemp-seed is that which is brightest, and will not break when rubbed. It is used either as seed, or for crushing for oil, or as food for fowls. Being loaded with a duty of 2l. per quarter, it is but little imported into this country.

HERRINGS, AND HERRING FISHERY. The herring (*Clupea harengus* of Linnæus) is a fish too well known to require any description. It is every where in high esteem, both when fresh and when salted.

"Herrings are found from the highest northern latitudes yet known, as low as the northern coasts of France. They are met with in vast shoals on the coast of America as low as Carolina. In Chesapeake Bay is an annual inundation of those fish, which cover the shore in such quantities as to become a nuisance. We find them again in the seas of Kamtschatka; and probably they reach Japan. The great winter rendezvous of the herring is within the Arctic circle: there they continue for many months, in order to recruit themselves after the fatigue of spawning; the seas within that space swarming with insect food in a far greater degree than those of our warmer latitudes. This mighty army begins to put itself in motion in spring. They begin to appear off the Shetland Isles in April and May. These are only the forerunners of the grand shoal, which comes in June; and their appearance is marked by certain signs, such as the numbers of birds, like gannets and others, which follow to prey on them: but when the main body approaches, its breadth and depth is such as to alter the appearance of the very ocean. It is divided into distinct columns of 5 or 6 miles in length, and 3 or 4 in breadth; and they drive the water before them, with a kind of rippling. Sometimes they sink for the space of 10 or 15 minutes, and then rise again to the surface; and in fine weather reflect a variety of splendid colours, like a field of the most precious gems.

"The first check this army meets in its march southward, is from the Shetland Isles, which divide it into two parts: one wing takes to the east, the other to the western shores of Great Britain, and fill every bay and creek with their numbers: the former proceed towards Yarmouth, the great and ancient mart of herrings; they then pass through the British Channel, and after that in a manner disappear. Those which take towards the west, after offering themselves to the Hebrides, where the great stationary fishery is, proceed to the north of Ireland, where they meet with a second interruption, and are obliged to make a second division: the one takes to the western side, and is scarcely perceived, being soon lost in the immensity of the Atlantic; but the other, that passes into the Irish Sea, rejoices and feeds the inhabitants of most of the coasts that border on it. These brigades, as we may call them, which are thus separated from the greater

columns, are often capricious in their motions, and do not show an invariable attachment to their haunts.

"This instinct of migration was given to the herrings, that they might deposit their spawn in warmer seas, that would mature and vivify it more assuredly than those of the frozen zone. It is not from defect of food that they set themselves in motion; for they come to us full of fat, and on their return are almost universally observed to be lean and miserable. What their food is near the pole, we are not yet informed; but in our seas they feed much on the *oniscus marinus*, a crustaceous insect, and sometimes on their own fry.

"They are full of roe in the end of June, and continue in perfection till the beginning of winter, when they deposit their spawn. The young herrings begin to approach the shores in July and August, and are then from $\frac{1}{2}$ an inch to 2 inches long. Though we have no particular authority for it, yet, as very few young herrings are found in our seas during winter, it seems most certain that they must return to their parental haunts beneath the ice. Some of the old herrings continue on our coast the whole year."—(*Pennant's British Zoology*.)

The herring was unknown to the ancients, being rarely, if ever, found within the Mediterranean. The Dutch are said to have engaged in the fishery in 1164. The invention of pickling or salting herrings is ascribed to one Beukels, or Beukelson, of Biervliet, near Sluys, who died in 1397. The emperor Charles V. visited his grave, and ordered a magnificent tomb to be erected to his memory. Since this early period, the Dutch have uniformly maintained their ascendancy in the herring fishery; but, owing to the Reformation, and the relaxed observance of Lent in Catholic countries, the demand for herrings upon the Continent is now far less than in the fourteenth and fifteenth centuries.

Importance of the Herring Fishery. Progress of it in Great Britain.—There is, perhaps, no branch of industry, the importance of which has been so much over-rated as that of the herring fishery. For more than 2 centuries, company after company has been formed for its prosecution, fishing villages have been built, piers constructed, Boards and regulations established, and vast sums expended in bounties, and yet the fishery remains in a very feeble and unhealthy state. The false estimates that have been long current with respect to the extent and value of the Dutch herring fishery, contributed more, perhaps, than any thing else, to the formation of exaggerated notions of the importance of this business. That the Hollanders prosecuted it to a greater extent, and with far greater success, than any other people is, indeed, most true. There is not, however, the shadow of a ground for believing that they ever employed, as has often been stated, about 450,000 individuals in the fishery and the employments immediately subservient to it. We question whether they ever employed so many as 50,000. At the time when the Dutch carried on the fishery to the greatest extent, the entire population of the Seven United Provinces did not certainly exceed 2,400,000; and deducting a half for women, and from a half to two thirds of the remaining 1,200,000 for boys and old men, it would follow, according to the statement in question, that every able-bodied man in Holland must have been engaged in the herring fishery! It is astonishing how such ridiculously exaggerated accounts ever obtained any circulation; and still more so, that they should have been referred to and quoted, without, apparently, any doubt being ever entertained of their authenticity, down to our own times! * Had they been sifted ever so little, their falsehood would have been obvious; and we should have saved many hundreds of thousands of pounds that have been thrown away in attempting to rival that which never existed.

It would be impossible, within the limits to which this article must be confined, to give any detailed account of the various attempts that have been made at different periods to encourage and bolster up the herring fishery. In 1749, in pursuance of a recommendation in his Majesty's speech at the opening of parliament, and of a report of a committee of the House of Commons, 500,000*l.* was subscribed for carrying on the fisheries, under a corporation called "The Society of the Free British Fishery." The Prince of Wales was chosen governor of the Society, which was patronised by men of the first rank and fortune in the state. But this Society did not trust entirely to its own efforts for success. The duties were remitted upon the salt used in the fisheries; and besides this reasonable encouragement, a high tonnage bounty was granted upon every buss fitted out for the deep sea fishery. In consequence, many vessels were sent out, as Dr. Smith has truly stated, not to catch herrings, but to catch the bounty; and to such an extent was this abuse carried, that in 1759, when the tonnage bounty was 50*s.*, the almost incredible sum of 159*l.* 7*s.* 6*d.* was paid as bounty upon every barrel of merchantable herrings that was produced! — (*Wealth of Nations*, vol. iii. p. 386. *M'Culloch's* ed.) But, notwithstanding this encouragement, such was the waste and mismanagement of the Company's affairs, that it was speedily destroyed. Dr. Smith says, that in 1794 hardly a vestige remained of its having ever been in existence.

But, notwithstanding this ill success, a new company was formed, for nearly the same objects, in 1786, of which George III. was patron. It has had nearly the same fate. "For a season or two, busses were fitted out by the society; but if every herring caught had carried a ducat in its mouth, the expense of its capture would scarcely have been repaid. The bubble ended by the society for fishing in the deep sea becoming a kind of building society, for purchasing ground in situations where curers and fishermen find it convenient to settle, and selling or letting it in small lots to them, at such advance of price as yields something better than fishing profits." — (See an excellent article on the *Herring Fishery* in the 11th Number of the *Quarterly Journal of Agriculture*.)

In 1808, a fresh attempt was made for the improvement and extension of the fishery. The act 48 Geo. 3. established a distinct set of commissioners for the superintendence of all matters connected with the fishery, and authorised them to appoint a sufficient number of fishery officers, to be stationed at the different ports, whose duty is to see that the various regulations with respect to the gutting, packing, &c. of the herrings, and the branding of the barrels, are duly carried into effect. In 1809, a bounty of 5*l.* per ton was granted on all vessels employed in the deep sea herring fishery, of above 60 tons burden, but payable only on 100 tons; and in 1820, a bounty of 20*s.* per ton, which, under certain specified circumstances, might be increased to 50*s.*, was granted on all vessels of from 15 to 60 tons, fitted out for the shore herring fishery; and, exclusively of these bounties on the tonnage, a bounty of 2*s.* a barrel was allowed on all herrings cured gutted during the 6 years ending the 5th of April, 1815, and a bounty of 2*s.* 8*d.* a barrel

* They seem to have been first set forth in a treatise ascribed to Sir Walter Raleigh; and, what is very singular, they were admitted by De Witt into his excellent work, the *True Interest of Holland*. They have been implicitly adopted by Mr. Barrow, in the article *Fisheries* in the *Supplement to the Encyclopædia Britannica*.

on their exportation, whether cured gutted or ungutted. During the 11 years ending the 5th of April, 1826, the bounty on herrings cured gutted was 4s. a barrel.

It is stated in the article already referred to, that the cost of a barrel of cured herrings is about 16s. the half going to the fisherman for the green fish, the other half to the curer for barrel, salt, and labour. The bounty of 4s. a barrel was, therefore, equal to *half* the value of the herrings as sold by the fisherman, and to *one fourth* of their value as sold by the curer! In consequence of this forced system, the fishery was rapidly increased. The following statement, extracted from the *Report of the Commissioners of the Fishery Board*, dated 1st of October, 1830, shows the progress it has made since 1809:—

Abstract of the Total Quantity of White Herrings cured, branded for Bounty, and exported, in so far as the same have been brought under the Cognisance of the Officers of the Fishery, from the 1st of June, 1809, when the System hitherto in force for the Encouragement of the British Herring Fishery took place, to the 5th of April, 1830; distinguishing each Year, and the Herrings cured Gutted, from those cured Ungutted. — (*Parl. Paper*, No. 51. Sess. 1830; and *Papers published by the Board of Trade*, Part I.)

Periods.	Total Quantity of Herrings cured.			Total Quantity of Herrings branded for Bounty.	Total Quantity of Herrings exported.		
	Gutted.	Ungutted.	Total.		Gutted.	Ungutted.	Total.
	Barrels.	Barrels.	Barrels.	Barrels.	Barrels.	Barrels.	Barrels.
Period extending from 1st of June, 1809, to 5th of April, 1810	42,548	47,637½	90,185½	34,701	11,063½	24,784½	35,848
Year ended 5th of April, 1811	65,450	26,397½	91,827½	55,662½	18,880	19,253	38,133
— 1812	72,515½	39,004	111,519½	58,430	27,564	35,256	62,820
— 1813	89,900½	63,587½	153,488½	70,027½	40,100½	69,625	109,725½
— 1814	52,931½	57,611	110,542½	38,184½	34,929	83,474½	118,403½
— 1815	105,572½	54,767	160,339½	83,376	68,938	72,567½	141,505½
— 1816	135,981	26,670½	162,651½	116,436	81,544½	26,143½	107,688½
— 1817	155,776	36,567½	192,343½	140,018½	115,480½	23,148	138,628½
— 1818	204,270½	23,420½	227,691	183,089½	148,147½	14,192	162,339½
— 1819	303,777½	37,116½	340,894	270,022½	212,301½	14,860½	227,162½
— 1820	347,190½	35,301	382,491½	309,700½	244,096	9,420	253,516½
— 1821	413,308	28,887½	442,195½	363,872	289,445½	5,360	294,805½
— 1822	291,626½	24,897½	316,524½	263,205½	212,890½	2,065½	214,955½
— 1823	225,037	23,832	248,869	203,110	169,459½	985½	170,445½
— 1824	335,450	56,740½	392,190½	299,631	238,505½	1,125	239,630½
— 1825	303,397	41,238½	344,635½	270,844½	201,882½	134	202,016½
— 1826	340,118	39,115½	379,233½	294,422½	217,053½	20	217,073½
— 1827	259,171½	29,324	288,495½	223,606	165,741	695	166,436½
— 1828	339,360	60,418	399,778	279,317½	210,766	893	211,659½
— 1829	300,242½	55,737	355,979½	234,827	202,813½	3,062	205,875½
— 1830	280,933½	48,623½	329,557½	218,418½	177,776	3,878½	181,654½
— 1831	371,096	68,274	439,370	237,085	260,976	3,927	264,903½

On looking at this Table, it is seen that the fishery made no progress under the new system till 1815, when the bounty was raised to 4s. This is a sufficient proof of the factitious and unnatural state of the business. Its extension, under the circumstances in question, instead of affording any proof of its being in a really flourishing condition, was distinctly the reverse. Individuals without capital, but who obtained loans sufficient to enable them to acquire boats, barrels, salt, &c. on the credit of the bounty, entered in vast numbers into the trade. The market was most commonly glutted with fish; and yet the temptation held out by the bounty caused it to be still further overloaded. Great injury was consequently done to those fish curers who possessed capital; and even the *fishermen* were injured by the system. "Most of the boats employed in the fishery never touch the water but during 6 weeks, from the middle or end of July to the middle of September. They are owned and sailed, not by regular fishermen following that vocation only, but by tradesmen, small farmers, farm-servants, and other landmen, who may have sufficient skill to manage a boat at that season, but who do not follow the sea except for the 6 weeks of the herring fishery, when they go upon a kind of gambling speculation, of earning a twelvemonth's income by 6 weeks' work." — (*Quarterly Journal*, No. 11. p. 653.)

It has been often said, in vindication of the bounty system, that by extending the fishery it extended an important nursery for seamen; but the preceding statement shows that such has not been its effect. On the contrary, it has tended to depress the condition of the genuine fisherman, by bringing a host of interlopers into the field; and it has also been prejudicial to the little farmers and tradesmen, by withdrawing their attention from their peculiar business, that they may embark in what has hitherto been little less than a sort of lottery adventure.

These consequences, and the increasing amount of the sum paid for bounties, at length induced the government to adopt a different system; and by an act passed in 1825, the bounty of 2s. 8d. on exported herrings was made to cease in 1826, and 1s. was annually deducted from the bounty of 4s. a barrel paid on gutted herrings, till it ceased in 1830. Time has not yet been afforded to learn the full effect of this measure. We, however, have not the slightest doubt that it will be most advantageous. The foregoing Table shows, that though the quantity of herrings taken and exported in 1829 and 1830 fell off, there was a material increase in 1831. This is the more encouraging, as there can be little doubt that the supply will henceforth be proportioned to the real demand; while the genuine fishermen, and those curers who have capital of their own, will no longer be injured by the competition of landmen, and of persons trading on capital furnished by government.

The repeal of the salt laws, and of the duty on salt, which preceded the repeal of the bounty, must be of signal service to the fishery. It is true that salt used in the fisheries was exempted from the duty; but, in order to prevent the revenue from being defrauded, so many regulations were enacted, and the difficulties and penalties to which the fishermen were in consequence subjected were so very great, that some of them chose rather to pay the duty upon the salt they made use of, than to undertake compliance with the regulations.

It is much to be regretted, that when government repealed the bounty, it did not also abolish the "Fishery Board," and the officers and regulations it had appointed and enacted. So long as the bounty existed, it was quite proper that those who claimed it should be subjected to such regulations as government chose to enforce; but now that it has been repealed, we see no reason whatever why the fishery should not be made perfectly free, and every one allowed to prepare his herrings as he thinks best. It is said, indeed, that were there no inspection of the fish, frauds of all sorts would be practised: that the barrels would be ill made, and of a deficient size; that the fish would not be properly packed; that the bottom and middle of the barrels would be filled with bad ones, and a few good ones only placed at the top; that there would not be a sufficiency of pickle, &c. But it is obvious that the reasons alleged in vindication of the official inspection kept up in the herring fishery, might be alleged in vindication of a similar inspection in almost every other branch of industry. It is, in point of fact, utterly useless. It is an attempt, on the part of government, to do that for their subjects, which they can do far better for them-

elves. Supposing the official inspection were put an end to, the merchants and others who buy herrings of the curers would themselves inspect the barrels: and while any attempt at fraud by the curers would thus be effectually obviated, they would be left at liberty to prepare their herrings in any way that they pleased, without being compelled, as at present, to follow only one system, or to prepare fish in the same way for the tables of the poor as for those of the rich. So far, indeed, is it from being true that the inspection system tends to put down trickery, that there is much reason to think that its effect is directly the reverse. The *surveillance* exercised by the officers is any thing but strict; and the official *brand* is often affixed to barrels which, were it not for the undeserved confidence that is too frequently placed in it by the unwary, would lie on the curer's hands. It is rather a security against the detection of fraud, than against its existence.

The grand object of the herring fishery "Board" has been to enforce such a system of curing as would bring British herrings to a level with those of the Dutch. In this, however, they have completely failed; Dutch herrings generally fetching double, and sometimes even three times the price of British herrings in every market of Europe. Neither is this to be wondered at. The consumers of Dutch herrings are the inhabitants of the Netherlands and of the German towns, who use them rather as a luxury than as an article of food, and who do not grudge the price that is necessary to have them in the finest order. The consumers of British herrings, on the other hand, are the negroes of the West Indies, and the poor of Ireland and Scotland. Cheapness is the prime requisite in the estimation of such persons; and nothing can be more entirely abhorred, than that a public Board should endeavour to force the fish curers to adopt such a system in the preparation of herrings as must infallibly raise their price beyond the means of those by whom they are bought. Why should not the taste of the consumers be consulted as much in this as in any thing else? It would not be more ridiculous to attempt to have all cheese made of the same richness and flavour as Stilton, than it is to attempt to bring up all herrings to the standard of the Dutch.

We do, therefore, hope that a speedy end may be put to this system; and that our legislators and patriots will cease to torment themselves with schemes for the improvement of the fisheries. The very best thing they can do for them is to let them alone. It is not a business that requires any sort of adventitious encouragement. Every obstacle to the easy introduction of fish into London and other places ought certainly to be removed; but all direct interferences with the fishery are sure to be in the last degree pernicious.

Of the 181,654 barrels of herrings exported from Great Britain in the year ending the 5th of April, 1830, 89,680 went to Ireland, 67,672 to places out of Europe (chiefly the West Indies), and 24,302 to places in Europe other than Ireland.

HIDES (Ger. *Häute*; Du. *Huiden*; Fr. *Peaux*; It. *Cuoja*; Sp. *Pellejos*, *Pieles*; Rus. *Koshi*), signify, generally, the skins of beasts; but the term is more particularly applied to those of large cattle, such as bullocks, cows, horses, &c. Hides are raw or green; that is, in the state in which they are taken off the carcase, or dressed with salt, alum, and saltpetre, to prevent them from putrefying; or they are cured or tanned. The hides of South America are in the highest repute, and vast quantities of them are annually imported into Great Britain. Large quantities are also imported from various parts of the Continent; and from Morocco, the Cape of Good Hope, &c.

An Account of the Weight of the Hides imported into the United Kingdom in each of the Seven Years ending with 1832, and the Revenue annually derived from the same; specifying the Countries whence the Hides were imported, with the Quantities brought from each.

Countries from which imported.	1826.	1827.	* 1828.	1829.	1830.	1831.	1832.
<i>Untanned Hides.</i>	<i>Cwt. qrs. lbs.</i>	<i>Cwt. qrs. lbs.</i>	<i>Cwt. qrs. lbs.</i>	<i>Cwt. qrs. lbs.</i>	<i>Cwt. qrs. lbs.</i>	<i>Cwt. qrs. lbs.</i>	<i>Cwt. qrs. lbs.</i>
Russia	5,426 1 7	14,792 3 2	14,484 2 21	17,189 0 6	22,345 1 6	10,262 2 22	8,771 0 16
Sweden and Norway	- - -	7 0 15	3 0 5	1 0 0	101 0 20	38 1 26	78 0 26
Denmark	9,232 3 3	12,919 0 12	12,338 3 6	4,994 0 11	2,476 1 6	9,142 1 0	7,256 0 20
Prussia	950 0 9	2,074 3 27	6,775 3 15	2,945 2 20	3,098 2 16	635 1 18	197 0 24
Germany	14,260 2 23	33,386 2 22	38,335 1 23	23,535 3 23	31,914 1 10	25,574 2 9	18,804 0 27
United Netherlands	12,747 3 24	21,518 0 27	27,289 3 2	19,102 2 26	25,966 1 4	19,468 3 15	11,845 3 11
France	422 0 8	182 0 16	- - -	- - -	- - -	- - -	- - -
Portugal, Madeira, and the Azores	285 1 7	- - -	13 1 19	- - -	- - -	- - -	119 0 15
Spain and the Canaries	1 2 22	- - -	- - -	- - -	- - -	30 2 9	0 0 6
Gibraltar	2,903 2 0	1,259 2 22	1,232 1 7	1,808 1 4	1,352 0 27	1,781 0 17	1,051 0 16
Italy	5 1 9	- - -	- - -	- - -	- - -	- - -	- - -
Turkey	1,058 2 13	- - -	- - -	342 0 0	2,250 0 12	4,784 1 0	4 2 22
Africa, viz. Morocco	10,805 1 6	668 0 17	3 2 4	64 0 15	- - -	60 0 0	- - -
Sierra Leone and coast to Cape of Good Hope	1,228 2 9	3,111 1 27	2,875 2 17	3,696 2 25	3,334 2 18	3,502 1 6	3,575 2 27
Cape of Good Hope and Eastern coast	7,520 3 27	12,207 1 3	12,963 1 20	15,844 0 22	19,957 1 21	16,900 1 4	13,193 3 14
East Indies (including the Mauritius)	2,375 0 8	1,111 1 25	3,322 3 12	3,605 1 19	5,104 0 19	3,376 0 5	10,739 0 26
New South Wales and Van Diemen's Land	518 2 16	1,167 1 7	1,112 3 1	3,161 1 10	3,945 0 13	5,662 0 11	6,719 2 1
South Sea Islands and Southern Fishery	3 3 18	4 0 0	15 3 12	5 2 15	- - -	- - -	28 2 12
British North American colonies	2,492 0 1	1,092 2 20	1,548 1 22	973 3 24	1,052 2 6	515 2 25	399 3 11
British West Indies	3,775 2 27	4,238 1 15	4,537 0 24	2,922 2 25	2,623 3 2	2,498 3 6	1,807 2 16
Foreign do.	173 1 11	62 1 15	201 3 23	13 2 15	86 2 8	50 3 9	- - -
U. S. of America	12,162 3 26	11,549 0 7	19,627 3 11	20,162 3 7	16,030 0 26	4,206 1 13	12,316 0 15
Mexico	- - -	2,474 0 24	75 0 26	67 2 2	3,916 2 17	155 1 1	1,428 1 2
Guatemala	- - -	1,326 2 4	446 0 8	49 0 8	- - -	239 0 3	- - -
Colombia	651 3 12	1,054 1 20	1,454 2 21	1,197 2 24	1,242 0 18	259 0 3	289 1 20
Brazil	16,124 1 22	12,942 2 11	25,347 3 17	3,207 0 1	11,258 2 19	13,204 1 9	17,767 1 3
States of the Rio de la Plata	79,027 0 11	5,598 3 18	40,605 3 9	156,049 3 18	174,422 0 10	146,008 2 11	65,643 0 4
Chili	7,949 1 19	6,366 2 15	11,266 1 3	3,434 3 15	5,417 3 26	4,096 1 17	1,253 2 2
Peru	2,011 3 13	914 3 7	1,726 1 17	2,332 3 22	3,817 2 8	553 4 8	2,938 1 27
Guernsey, Jersey, Alderney, and Man, foreign	130 1 9	284 1 13	134 2 7	10 1 22	- - -	504 1 0	452 1 2
Do. do. produce of	36 No.	118 2 14	37 3 27	- - -	- - -	8 1 0	302 0 0
		and 98 No.	and 182 No.		121 No.	and 163 No.	
Total	194,243 3 24	152,434 0 15	225,975 3 15	286,416 3 13	339,775 0 24	271,477 3 2	186,982 3 3
	and 36 No.	and 98 No.	and 182 No.		and 121 No. 1	and 163 No.	

An Account of the Weight of the Hides imported — *continued.*

Countries from which imported.	1826.		1827.		1828.		1829.		1830.		1831.		1832.	
<i>Tanned Hides.</i>	No. of Rus. Hides.	Lbs. of other Hides.	No. of Rus. Hides.	Lbs. of other Hides.	No. of Rus. Hides.	Lbs. of other Hides.	No. of Rus. Hides.	Lbs. of other Hides.	No. of Rus. Hides.	Lbs. of other Hides.	No. of Rus. Hides.	Lbs. of other Hides.	No. of Rus. Hides.	Lbs. of other Hides.
Russia - - -	1,542	-	1,506	-	7,620	-	8,095	-	1,096	-	3,219	-	1,686	-
Denmark - - -	-	-	-	-	-	-	-	825	-	50	-	20	-	-
Prussia - - -	-	-	-	-	-	970	-	3,761	-	-	-	-	-	216
Germany - - -	408	-	-	-	-	-	266	104	-	-	-	-	-	-
Netherlands - -	-	305	-	-	-	6,858	-	218	-	-	-	-	-	-
France - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
East Indies (including the Mauritius)	-	-	-	3,408	1	9,030	-	1,740	-	36,222	-	15,033	-	13,142
British North American colonies - - -	-	-	-	-	-	-	-	-	-	27,914	-	35,519	-	33,752
British West Indies -	-	-	-	7,559	-	-	-	-	-	1,119	-	-	-	24
U. S. of America -	-	-	-	-	-	31	-	-	-	-	-	12,067	-	3,719
Brazil - - -	-	-	-	172	-	-	-	-	-	-	-	-	-	12
Chili - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Guernsey, Jersey, Alderney, and Man, foreign	-	-	-	-	-	53	-	84,971	-	50,440	-	77,848	-	69,173
Do. do. produce of	-	62,008	-	92,669	-	86,668	-	-	-	-	-	-	-	-
Total - - -	1,950	62,313	1,506	103,808	7,621	103,876	8,199	91,515	1,096	115,745	3,219	140,487	1,686	120,038

The *rates of duty* on the hides imported during the above years were the same as those now charged ; for which, see **TARIFF**.

Amount of Duty received on Foreign and Colonial Hides.

	1826.			1827.			1828.			1829.			1830.			1831.			1832.		
	<i>L.</i>	<i>s.</i>	<i>d.</i>	<i>L.</i>	<i>s.</i>	<i>d.</i>	<i>L.</i>	<i>s.</i>	<i>d.</i>	<i>L.</i>	<i>s.</i>	<i>d.</i>	<i>L.</i>	<i>s.</i>	<i>d.</i>	<i>L.</i>	<i>s.</i>	<i>d.</i>	<i>L.</i>	<i>s.</i>	<i>d.</i>
Untanned hides -	24,491	14	6	26,319	19	3	31,841	15	0	37,379	11	5	42,538	18	6	32,814	9	8	24,242	2	9
Tanned do. -	1,747	12	4	2,219	8	0	2,512	1	4	2,588	2	8	1,537	12	6	1,037	2	3	1,170	13	2
Total -	26,239	6	10	28,539	7	3	37,353	16	4	39,767	14	1	43,876	11	0	33,851	11	11	25,412	15	11

His Majesty is authorised to prohibit, by proclamation or order in council published in the *London Gazette*, the importation of any hides or skins, horns or hoofs, or any other part of any cattle or beast, in order to prevent any contagious distemper from being brought into the kingdom. — (3 & 4 *Will. 4. c. 52* § 58.)

Hides and skins paying duty by weight, may be delivered from the bonded warehouses, on the parties entering an average weight, due care being taken that the lockers actually retally and reweigh the hides and skins on delivery; and in the case of delivery for exportation, to express in cart notes the exact number delivered from the warehouse, in order to enable the export officer on the quay to check the quantity; and the merchant is to indorse on the cockpit and bill the total number and weight shipped, before the vessel is suffered to clear. — (*Customs Order*, 4th Dec. 1824.)

HOGSHEAD, a measure of capacity, containing $52\frac{1}{2}$ Imperial gallons. A hogshead is equal to $\frac{1}{2}$ a pipe. — (See **WEIGHTS AND MEASURES**.)

HOLIDAYS, are understood to be those days, exclusive of Sundays, on which no regular public business is transacted at particular public offices. They are either fixed or variable. They are not the same for all public offices. Those kept at the Bank of England have recently been reduced a full half.

The *variable holidays* are, Ash Wednesday, Good Friday, Easter Monday and Tuesday, Holy Thursday, Whit Monday and Tuesday.

It is enacted by stat. 6 Geo. 4. c. 106. § 13., that no holidays shall be kept by the customs except Christmas-day and Good Friday, the King's birthday, and such days as may be appointed by proclamation for the purpose of a general fast.

The 7 & 8 Geo. 4. c. 53. § 16. enacts that no holidays shall be kept at the Excise, except Christmas-day and Good Friday, the birthdays of his Majesty and the Prince of Wales, the anniversaries of the Restoration of Charles II., and of his Majesty's coronation, and such days as may be appointed by proclamation for the celebration of a general fast, or such days as may be appointed as holidays by any warrant issued for that purpose by the Lords of the Treasury.

HONEY (Du. *Honig*, *Honing*; Fr. *Miel*; Ger. *Honig*; It. *Mele*; Lat. *Mel*; Rus. *Med*; Sp. *Miel*), a vegetable juice collected by bees. "Its flavour varies according to the nature of the flowers from which it is collected. Thus, the honeys of Minorca, Narbonne, and England, are known by their flavours; and the honey prepared in different parts even of the same country differs. It is separated from the comb by dripping, and by expression: the first method affords the purest sort; the second separates a less pure honey; and a still inferior kind is obtained by heating the comb before it is pressed. When obtained from young hives, which have not swarmed, it is denominated *virgin honey*. It is sometimes adulterated with flour, which is detected by mixing it with tepid water: the honey dissolves, while the flour remains nearly unaltered." — (*Thomson's Dispensatory*.)

By stat. 23 Eliz. c. 8. § 4., all vessels of honey are to be marked with the initial letters of the name of the owner, on pain of forfeiting 6s. 8d.; and contain, the barrel 32 gallons, the kilderkin 16 gallons, and the firkin 8 gallons, or forfeit 5s. for every gallon wanting; and if any honey sold, be corrupted with any deceitful mixture, the seller shall forfeit the honey, &c.

HOPS (Ger. *Hopfen*; Du. *Hoppe*; Fr. *Houblon*; It. *Luppoli*, *Bruscandoli*; Sp. *Oblon*; Rus. *Chmel*; Lat. *Humulus Lupulus*). The hop is a perennial rooted plant, of which there are several varieties. It has an annual twining stem, which when supported on poles, or trees, will reach the height of from 12 to 20 feet or more. It is a native of Britain, and most parts of Europe. When the hop was first used for preserving and improving beer, or cultivated for that purpose, is not known — (see *ALE*); but its culture was introduced into this country from Flanders in the reign of Henry VIII. Hops are first mentioned in the Statute Book in 1552, in an act 5 & 6 Edward 6. c. 5.; and it would appear from an act passed in 1603 (1 Jac. 1. c. 18.), that hops were at that time extensively cultivated in England. Walter Blithe, in his *Improver Improved*, published in 1649 (3d ed. 1653, p. 240.), has a chapter upon improvement by plantations of hops, in which there is this striking passage. He observes that “hops were then grown to be a national commodity: but that it was not many years since the famous city of London petitioned the parliament of England against two nuisances; and these were, Newcastle coals, in regard to their stench, &c., and hops, in regard they would *spoil the taste of drink*, and endanger the people: and had the parliament been no wiser than they, we had been in a measure pined, and in a great measure starved; which is just answerable to the principles of those men who cry down all devices, or ingenious discoveries, as projects, and thereby stifle and choak improvement.”

After the hops have been picked and dried, the brightest and finest are put into pockets or fine bagging, and the brown into coarse or heavy bagging. The former are chiefly used in the brewing of fine ales, and the latter by the porter brewers. A *pocket* of hops, if they be good in quality, well cured, and tight trodden, will weigh about $1\frac{1}{2}$ cwt.; and a *bag* of hops will, under the same conditions, weigh about $9\frac{1}{2}$ cwt. If the weight of either exceeds or falls much short of this medium, there is reason to suspect that the hops are of an inferior quality, or have been badly manufactured. The brighter the colour of hops, the greater is the estimation in which they are held. Farnham hops are reckoned best. The expense of forming hop plantations is very great, amounting in some instances to from 70l. to 100l. an acre; and the produce is very uncertain, the crop being frequently insufficient to defray the expenses of cultivation.

The hop growers are placed under the *surveillance* of the excise, a duty of 2d. per lb. being laid on all hops produced in this country. A hop planter is obliged to give notice to the excise, on or before the 1st of August each year, of the number of acres he has in cultivation; the situation and number of his oasts or kilns for drying; the place or places of bagging, which, with the storerooms or warerooms in which the packages are intended to be lodged, are entered by the officer. No hops can be removed from the rooms thus entered, before they have been weighed and marked by a revenue officer; who marks, or ought to mark, its weight, and the name and residence of the grower, upon each bag, pocket, or package. Counterfeiting the officer's mark is prohibited under a penalty of 100l., and defacing it under a penalty of 20l. A planter or grower knowingly putting hops of different qualities or values into the same bag or package, forfeits 20l. And any person mixing with hops any drug, or other thing, to change or alter the colour or scent, shall forfeit 5l. a cwt. on all the hops so changed or altered. The malicious cutting or destroying of hop plantations may be punished by transportation beyond seas for life, or any term not less than 7 years, or by imprisonment and hard labour in a common gaol, for any term not exceeding 7 years. — (*Loudon's Encyc. of Agriculture*; *Stevenson's Surrey*; *Burn's Justice*, &c.)

The duty on hops of the growth of Great Britain produced, in 1832, 241,771l.; of which sum the Rochester district paid 75,861l. 10s. 10d., the Sussex 86,406l. 13s. 8d., and the Canterbury 48,689l. 18s. 2d. The number of acres occupied by hop plantations in that year were 47,101; of which there were in the Rochester district 12,330, in Sussex 8,514, in Hereford 11,939, and in Canterbury 7,802. During the same year there were 703,153 lbs. of British hops exported. Of foreign hops 11,167 lbs. were imported, and 50,113 lbs. exported. — (*Parl. Paper*, Nos. 96. 196. and 217. Sess. 1833.)

Hops exported from Great Britain are, on being again imported, to be treated as foreign, whether originally so or not.

HORN (Du. *Hoorn*; Fr. *Corne*; Ger. *Horn*; Lat. *Cornu*), a substance too well known to require any description. Horns are of very considerable importance in the arts, being applied to a great variety of useful purposes. They are very extensively used in the manufacture of handles for knives, and in that of spoons, combs, lanterns, snuff-horns, &c. When divided into thin plates, horns are tolerably transparent, and were formerly used instead of glass in windows. Glue is sometimes made out of the refuse of horn. We annually import considerable quantities. At an average of 1831 and 1832, the entries of foreign horn for home consumption amounted to 15,766 cwt.

HORSE (Ger. *Pferd*; Du. *Paard*; Da. *Hest*; Sw. *Häst*; Fr. *Cheval*; It. *Cavallo*; Sp. *Caballo*; Rus. *Loschad*; Pol. *Kon*; Lat. *Equus*; Gr. ἵππος), a domestic quadruped of the highest utility, being by far the most valuable acquisition made by man among the lower animals.

There is a great variety of horses in Britain. The frequent introduction of foreign breeds, and their judicious mixture, having greatly improved the native stocks. Our race horses are the fleetest in the world; our carriage and cavalry horses are amongst the handsomest and most active of those employed for these purposes; and our heavy draught horses are the most powerful, beautiful, and docile of any of the large breeds.

Number and Value of Horses in Great Britain. — The number of horses used in Great Britain for different purposes is very great, although less so, perhaps, than has been generally supposed. Mr. Middleton (*Survey of Middlesex*, 2d ed. p. 639.) estimated the total number of horses in England and Wales, employed in husbandry, at 1,200,000, and those employed for other purposes at 600,000. Dr. Colquhoun, contrary to his usual practice, reduces this estimate to 1,500,000 for Great Britain; and in this instance we are inclined to think his guess is pretty near the mark. The subjoined official statements give the numbers of the various descriptions of horses in England and Wales, which

paid duty in 1814, when those used in husbandry were taxed; and the numbers, when summed up, amount to 1,204,307. But this account does not include stage coach, mail coach, and hackney coach horses, nor does it include those used in posting. Poor persons keeping only one horse were also exempted from the duty; as were all horses employed in the regular regiments of cavalry and artillery, and in the volunteer cavalry. In Mr. Middleton's estimate, already referred to, he calculated the number of post chaise, mail, stage, and hackney coach horses, at 100,000; and from the inquiries we have made, we are satisfied that if we estimate the number of such horses in Great Britain, at this moment, at 125,000, we shall be decidedly beyond the mark.

On the whole, therefore, it may be fairly estimated that there are in Great Britain from 1,400,000 to 1,500,000 horses employed for various purposes of pleasure and utility. They may, probably, be worth at an average from 12*l.* to 15*l.*, making their total value from 18,000,000*l.* to 22,500,000*l.* sterling, exclusive of the young horses.

The duties begin to be charged as soon as horses are used for drawing or riding, and not previously.

An Account of the Number of Horses charged with Duty in the Years ending the 5th of April, 1815, 1826, and 1833, the Rates of Duty, and the Produce of the Duties.

Horses used for riding or drawing carriages, and charged at progressive rates	1814.						1825.						1832.							
	No. of Horses.	Rates of Duty for each Horse.		Amount of Duty.		No. of Horses.	Rates of Duty for each Horse.		Amount of Duty.		No. of Horses.	Rates of Duty for each Horse.		Amount of Duty.						
		L.	s.	d.	L.		s.	d.	L.	s.		d.	L.	s.	d.					
Persons keeping 1	161,123	2	17	6	463,228	12	6	116,529	1	8	9	167,510	8	9	123,668	{ Same as 1825.	177,772	15	0	
— 2	31,842	4	14	6	150,453	9	0	27,418	2	7	3	64,775	0	6	31,073	do.	73,409	19	3	
— 3	12,774	5	4	6	66,744	3	0	10,281	2	12	3	26,859	2	5	10,740	do.	28,058	5	0	
— 4	7,612	5	10	0	41,866	0	0	5,748	2	15	0	15,807	0	0	5,845	do.	16,073	15	0	
— 5	3,670	5	11	6	20,460	5	0	3,190	2	15	9	8,892	2	6	3,210	do.	8,947	17	6	
— 6	3,060	5	16	0	17,748	0	0	2,172	2	18	0	6,298	16	0	2,138	do.	6,200	4	0	
— 7 & 8	3,372	5	19	6	20,147	14	0	2,279	2	19	9	6,808	10	3	2,204	do.	6,584	9	0	
— 9	720	6	1	6	4,374	0	0	585	3	0	9	1,776	18	9	532	do.	1,615	19	0	
— 10 to 12	2,079	6	7	0	13,201	13	0	1,486	3	6	4	4,718	1	0	1,354	do.	4,298	19	0	
— 13 - 16	746	6	7	6	4,755	15	0	520	3	3	9	1,657	10	0	719	do.	2,291	16	3	
— 17	516	8	0	0	326	8	0	34	4	0	0	108	16	0	51	do.	163	4	0	
— 18	144	6	9	0	928	16	0	54	5	4	6	174	3	0	126	do.	406	7	0	
— 19	38	6	10	0	247	0	0	133	3	5	0	432	5	0	76	do.	247	0	0	
— 20 & upwards	1,318	6	12	0	8,896	16	0	1,018	5	6	0	3,359	8	0	1,142	do.	3,768	12	0	
Total	228,579	-	-	-	813,378	11	6	171,447	-	-	-	309,178	2	0	182,878	-	-	329,839	2	0
Horses let to hire	1,454	2	17	6	4,180	5	0	1,702	1	8	9	2,446	12	6	2,073	do.	2,979	18	9	
Race horses	560	2	17	6	1,610	0	0	711	1	8	9	1,022	1	3	997	do.	1,433	3	9	
Other horses and mules: Not wholly used in husbandry	177,025	1	1	0	185,876	5	0													
Horses used <i>bona fide</i> in husbandry, 13 hands high and above	722,863	0	17	6	632,505	2	6													
Do. for husbandry or other purposes of labour, under 13 hands	35,816	0	3	0	5,372	8	0													
Horses belonging to small farmers, under 20 <i>l.</i> rent, keeping not more than 2 horses	38,010	0	3	0	5,701	10	0													
Horses used for riding or drawing carriages, and not exceeding 13 hands	-	-	-	-	-	-	-	19,121	1	1	0	20,077	1	0	24,639	do.	25,870	19	0	
Horses rode by farming bailiffs	-	-	-	-	-	-	-	1,251	1	5	0	1,563	15	0	1,438	do.	1,797	10	0	
Do. by butchers, where 1 only is kept	-	-	-	-	-	-	-	2,089	1	8	9	4,296	13	9	3,364	do.	4,835	15	0	
Do. where 2 are kept solely for trade	-	-	-	-	-	-	-	1,085	0	10	6	569	12	6	1,213	do.	636	16	6	
Horses not chargeable to any of the foregoing duties, and not exempted	-	-	-	-	-	-	-	112,989	0	10	6	59,319	4	6	123,728	do.	64,957	4	0	
Mules	-	-	-	-	-	-	-	410	0	10	6	215	5	0	348	do.	182	14	0	
Totals	1,204,307	-	-	-	-	-	-	310,805	-	-	-	-	-	-	340,678	-	-	-	-	

Exemptions. — Besides the above account of the horses charged with duty, we have been favoured, by the Stamp Office, with an account of the numbers exempted from duty in 1832. This account is not, however, to be relied on; inasmuch as very many of those whose horses are not liable to the duties never think of making any returns. By not attending to this circumstance, we inadvertently, in the former edition of this work, under-rated the number of horses engaged in certain departments of industry.

Influence of Railroads on Horses. — The statements now made, show the dependence that ought to be placed on the estimates occasionally put forth by some of the promoters of railroads and steam carriages. These gentlemen are pleased to tell us, that, by superseding the employment of horses in public conveyances, and in the regular carriage of goods, the adoption of their projects will enable 1,000,000 horses to be dispensed with; and that, as each horse consumes as much food as 8 men, it will at once provide subsistence for 8,000,000 human beings! To dwell upon the absurdity of such a statement would be worse than useless; nor should we have thought of noticing it, but that it has found its way into a report of a committee of the House of Commons. It is sufficient to observe, that though *all* the stage and mail coaches, and *all* the public wagons, vans, &c. employed in the empire, were superseded by steam carriages, 100,000 horses would not certainly be rendered superfluous. The notion that 1 horse consumes as much as 8 men, at least if we suppose the men to be reasonably well fed, is too ridiculous to deserve notice.

The rates of duty payable at present (1834) on horses, are the same as those specified in the above Table for 1825 and 1832. A horse *bona fide* kept and usually employed for the purpose of husbandry, on a farm of less value than 200*l.* a year, though occasionally used as a riding horse, is exempt from the duty. And husbandry horses, whatever may be the value of the farms on which they are kept, may be rode, free of duty, to and from any place to which a burden shall have been carried or brought back; to procure

medical assistance, and to or from markets, places of public worship, elections of members of parliament, courts of justice, or meetings of commissioners of taxes.

Brood mares, while kept for the sole purpose of breeding, are exempted from all duty.

Horses may be let or lent for agricultural purposes, without any increase of duty.

Mules employed in carrying ore and coal are exempted from any duty. — (See the Statutes in *Chitty's* edition of *Burn's Justice*, vol. v. tit. *Assessed Taxes*.)

The facility with which horses may be stolen has led to the enactment of several regulations with respect to their sale, &c. The property of a horse cannot be conveyed away without the express consent of the owner. Hence, a *bond fide* purchaser gains no property in a horse that has been stolen, unless it be bought in a *fair*, or an *open market*. It is directed that the keeper of every fair or market shall appoint a certain open place for the sale of horses, and one or more persons to take toll there, and keep the place from 10 in the forenoon till sunset. The owner's property in the horse stolen is not altered by sale in a legal fair, unless it be openly ridden, led, walked, or kept standing for *one hour at least*, and has been registered, for which the buyer is to pay 1*d*. Sellers of horses in fairs or markets must be known to the toll-takers, or to some other creditable person known to them, who declares his knowledge of them, and enters the same in a book kept by the toll-taker for the purpose. Without these formalities, the sale is void. The owner of a horse stolen may, notwithstanding its legal sale, redeem it on payment or tender of the price any time within 6 months of the time of the theft. — (*Burn's Justice of the Peace*, *Chitty's* ed. vol. iii. p. 264.)

In order to obviate the facility afforded by means of slaughtering houses for the disposal of stolen horses, it was enacted in 1786 (26 Geo. 3. c. 71.), that all persons keeping places for slaughtering horses, geldings, sheep, hogs, or other cattle not killed for butcher's meat, shall obtain a licence from the quarter sessions, first producing from the minister and churchwardens, or from the minister and 2 substantial householders, a certificate of their fitness to be intrusted with the management and carrying on of such business. Persons slaughtering horses or cattle without licence are guilty of felony, and may be whipped and imprisoned, or transported. Persons licensed, are bound to affix over the door or gate of the place where their business is carried on, in legible characters, the words "*Licensed for slaughtering Horses, pursuant to an Act passed in the 26th Year of his Majesty King Geo. III.*" The parishioners entitled to meet in vestry are authorised to choose annually, or oftener, inspectors, whose duty it is to take an account and description, &c. of every living horse, &c. that may be brought to such slaughtering houses to be killed, and of every dead horse that may be brought to be flayed. Persons bringing cattle are to be asked an account of themselves, and if it be not deemed satisfactory, they may be carried before a justice. This act does not extend to curriers, fellmongers, tanners, or persons killing aged or distempered cattle, for the purpose of using or curing their hides in their respective businesses; but these, or any other persons, who shall knowingly or wilfully kill any sound or useful horse, &c., shall for every such offence forfeit not more than 20*l*., and not less than 10*l*.

The stealing of horses and other cattle is a capital crime, punishable by death. The maliciously wounding, maiming, killing, &c. of horses and other cattle, is to be punished, at the discretion of the court, by transportation beyond seas for life, for any term not less than 7 years, or by imprisonment for any term not exceeding 4 years; and if a male, he may be once, twice, or thrice publicly or privately whipped, should the court so direct. — (7 & 8 Geo. 4. c. 29. § 25; 7 & 8 Geo. 4. c. 30. § 16.)

French Trade in Horses. — The horses of France are not, speaking generally, nearly so handsome, fleet, or powerful, as those of England. Latterly, however, the French have been making great efforts to improve the breed of horses, and have, in this view, been making large importations from England and other countries. At an average of the 5 years ending with 1827, the excess of horses imported into France, above those exported, amounted to about 13,000 a year. — (*Bulletin des Sciences Géographiques*, tom. xix. p. 5.) The imports from England have, in some late years, amounted to nearly 2,000 horses.

HORSE DEALERS, persons whose business it is to buy and sell horses.

Every person carrying on the business of a horse dealer is required to keep a book, in which he shall enter an account of the number of the horses kept by him for sale and for use, specifying the duties to which the same are respectively liable; this book is to be open, at all reasonable times, to the inspection of the officers; and a true copy of the same is to be delivered quarterly to the assessor or assessors of the parish in which the party resides. Penalty for non-compliance, 50*l*. — (43 Geo. 3. c. 161.) Horse dealers are assessed, if they carry on their business in the metropolis, 25*l*.; and if elsewhere, 12*l*. 10*s*.

Account specifying the Number of Horse Dealers in Great Britain, in 1831; distinguishing between those in the Metropolis and the Country; with the Rates of Duty on each Class, and the Produce of the Duties. — (*Papers published by the Board of Trade*, vol. ii. p. 45.)

Within the Cities of London and Westminster, St. Marylebone, St. Pancras, and Weekly Bills of Mortality.			In any other Part of Great Britain.			Total Number of Horse Dealers.	
Number assessed.	Rate of Charge.	Amount of Duty.	Number assessed.	Rate of Charge.	Amount of Duty.	Number assessed.	Amount of Duty.
74	<i>L.</i> <i>s.</i> <i>d.</i> 25 0 0	<i>L.</i> <i>s.</i> <i>d.</i> 1,850 0 0	963	<i>L.</i> <i>s.</i> <i>d.</i> 12 10 0	<i>L.</i> <i>s.</i> <i>d.</i> 12,037 10 0	1,037	<i>L.</i> <i>s.</i> <i>d.</i> 13,887 10 0

HUNDRED WEIGHT, a weight of 112 lbs. avoirdupois, generally written cwt.

I. AND J.

JALAP, or **JALOP** (Ger. *Jalapp*; Fr. *Jalap*; It. *Sciarappa*; Sp. *Jalapa*), the root of a sort of convolvulus, so named from Xalapa, in Mexico, whence we chiefly import it. The root, when brought to this country, is in thin transverse slices, solid, hard, weighty, of a blackish colour on the outside, and internally of a dark grey, with black circular striæ. The hardest and darkest coloured is the best; that which is light, spongy, and pale coloured, should be rejected. The odour of jalap, especially when in powder, is very characteristic. Its taste is exceedingly nauseous, accompanied by a sweetish bitterness. — (*Lewis's Mat. Med.*; *Brande's Pharmacy*.) The entries of jalap for home consumption amounted, at an average of 1831 and 1832, to 47,816 lbs. a year.

JAMAICA PEPPER. See **PIMENTO**.

JAPANNED WARES (Ger. *Japanische ware*; Du. *Japansch lakwerk*; Fr. *Marchandises de Japon*), articles of every description, such as tea-trays, clock-dials, candlesticks, snuff-boxes, &c. covered with coats of japan, whether plain, or embellished with painting or gilding. Birmingham is the grand staple of this manufacture, which is there carried on to a great extent. Pontypool, in Monmouthshire, was formerly famous for jappanning; but it is at present continued there on a very small scale only. It is prosecuted with spirit and success at Bilston and Wolverhampton.

JASPER (Ger. *Jaspiss*; Du. *Jaspis*; Fr. *Jaspe*; It. *Diaspro*; Sp. *Jaspe*; Rus. *Jaschma*). This stone is an ingredient in the composition of many mountains. It occurs usually in large amorphous masses, sometimes in round or angular pieces; its fracture is conchoidal; specific gravity from 2 to 2·7. Its colours are various: when heated it does not decrepitate: it is usually divided into 4 species, denominated Egyptian jasper, striped jasper, porcelain jasper, and common jasper. It is sometimes employed by jewellers in the formation of seals.

JERSEY. See GUERNSEY.

JET, or PITCH COAL (Du. *Git, Zwarte barnsteen*; Fr. *Jais, Jayet*; Ger. *Gagat*; It. *Gagata, Lustrino*; Lat. *Gagus, Gagates*), of a black velvet colour, occurs massive, in plates; sometimes in the shape of branches of trees, but without a regular woody texture. Internal lustre shining, resinous, soft; rather brittle; easily frangible; specific gravity 1·3. It is used for fuel, and for making vessels and snuff-boxes. In Prussia it is called black amber, and is cut into rosaries and necklaces. It is distinguished by its brilliancy, and conchoidal fracture. — (*Thomson's Chemistry*.)

JETSAM. See FLOTSAM.

IMPORTATION AND EXPORTATION, the bringing of commodities from and sending them to other countries. A very large portion of the revenue of Great Britain being derived from customs duties, or from duties on commodities imported from abroad; and drawbacks being given on many, and bounties on a few articles exported; the business of importation and exportation is subjected to various regulations, which must be carefully observed by those who would avoid incurring penalties, and subjecting their property to confiscation. The regulations referred to, have been embodied in the act 3 & 4 Will. 4. c. 52., which is subjoined.

GENERAL REGULATIONS.

No Goods to be landed nor Bulk broken before Report and Entry. — No goods shall be unladen from any ship arriving from parts beyond the seas at any port or place in the United Kingdom or in the Isle of Man, nor shall bulk be broken after the arrival of such ship within 4 leagues of the coasts thereof, before due report of such ship and due entry of such goods shall have been made, and warrant granted, in manner herein-after directed; and no goods shall be so unladen except at such times and places, and in such manner, and by such persons, and under the care of such officers, as is and are herein-after directed; and all goods not duly reported, or which shall be unladen contrary hereto, shall be forfeited; and if bulk be broken contrary hereto, the master of such ship shall forfeit the sum of 100*l.*; and if, after the arrival of any ship within 4 leagues of the coast of the United Kingdom or of the Isle of Man, any alteration be made in the stowage of the cargo of such ship, so as to facilitate the unloading of any part of such cargo, or if any part be staved, destroyed, or thrown overboard, or any package be opened, such ship shall be deemed to have broken bulk: provided always, that the several articles herein-after enumerated may be landed in the United Kingdom without report, entry, or warrant; (that is to say,) diamonds and bullion, fresh fish of British taking, and imported in British ships, turbot and lobsters fresh, however taken or imported. — § 2.

MANIFEST.

All British Ships, and all Ships with Tobacco, to have Manifests. — No goods shall be imported into the United Kingdom, or into the Isle of Man, from parts beyond the seas, in any British ship, nor any tobacco in any ship, unless the master shall have on board a manifest of such goods or of such tobacco, made out, dated, and signed by him at the place or respective places where the same or the different parts of the same was or were taken on board, and authenticated in the manner herein-after provided; and every such manifest shall set forth the name and the tonnage of the ship, the name of the master and of the place to which the ship belongs, and of the place or places where the goods were taken on board respectively, and of the place or places for which they are destined respectively, and shall contain a particular account and description of all the packages on board, with the marks and numbers thereon, and the sorts of goods and different kinds of each sort contained therein, to the best of the master's knowledge, and of the particulars of such goods as are stowed loose, and the names of the respective shippers and consignees, as far as the same can be known to the master; and to such particular account shall be subjoined a general account or recapitulation of the total number of the packages of each sort, describing the same by their usual names, or by such descriptions as the same can best be known by, and the different goods therein, and also the total quantities of the different goods stowed loose: provided always, that every manifest for tobacco shall be a separate manifest distinct from any manifest for any other goods, and shall, without fail, contain the particular weight of tobacco in each hoghead, cask, chest, or case, with the tare of the same; and if such tobacco be the produce of the dominions of the Grand Seigneur, then the number of the parcels or bundles within any such hoghead, cask, chest, or case shall be stated in such manifest. — § 3.

To be produced to Officers in Colonies, &c. — Before any ship shall be cleared out or depart from any place in any of the British possessions abroad, or from any place in China, with any goods for the United Kingdom or for the Isle of Man, the master of such ship shall produce the manifest to the collector or controller of the customs, or other proper officer, who shall certify upon the same the date of the production thereof to him: provided always, that in all places within the territorial possessions of the East India Company the servant of the said Company by whom the last dispatches of such ship shall be delivered shall be the proper officer to authenticate the manifest as aforesaid; and in all places in China the chief supercargo of the said Company shall be the proper officer for such purpose. — § 4.

To be produced to Consuls. — Before the departure of any ship from any place beyond the seas not under the British dominions, where any tobacco has been taken on board such ship for the United Kingdom or for the Isle of Man, the master of such ship shall produce the manifest of such tobacco to the British

consul or other chief British officer, if there be any such resident at or near such place; and such consul or other officer shall certify upon the same the date of the production thereof to him. — § 5.

*If wanting, Master to forfeit 100*l*.* — If any goods be imported into the United Kingdom or into the Isle of Man, in any British ship, or any tobacco in any ship, without such manifest, or if any goods contained in such manifest be not on board, the master of such ship shall forfeit the sum of 100*l*. — § 6.

Manifest to be produced within 4 Leagues. — The master of every ship required to have a manifest on board shall produce such manifest to any officer of the customs who shall come on board his ship after her arrival within 4 leagues of the coast of the United Kingdom or of the coast of the Isle of Man, and who shall demand the same, for his inspection; and such master shall also deliver to any such officer who shall be the first to demand it, a true copy of such manifest signed by the master; and shall also deliver another copy to any other officer of the customs who shall be the first to demand the same within the limits of the port to which such ship is bound; and thereupon such officers respectively shall notify on such manifest and on such copies the date of the production of such manifest and of the receipt of such copies, and shall transmit such copies to the collector and comptroller of the port to which such vessel is first bound, and shall return such manifest to the master; and if such master shall not in any case produce such manifest, or deliver such copy, he shall forfeit the sum of 100*l*. — § 7.

REPORT.

Master, within 24 Hours, and before breaking Bulk, shall report. — The master of every ship arriving from parts beyond the seas at any port in the United Kingdom or in the Isle of Man, whether laden or in ballast, shall, within 24 hours after such arrival, and before bulk be broken, make due report of such ship, and shall make and subscribe a declaration to the truth of the same, before the collector or comptroller of such port; and such report shall contain an account of the particular marks, numbers, and contents of all the different packages or parcels of the goods on board such ship, and the particulars of such goods as are stowed loose, to the best of his knowledge, and of the place or places where such goods were respectively taken on board, and of the burden of such ship, and of the country where such ship was built, or, if British, of the port of registry, and of the country of the people to whom such ship belongs, and of the name and country of the person who was master during the voyage, and of the number of the people by whom such ship was navigated, stating how many are subjects of the country to which such ship belongs, and how many are of some other country; and in such report it shall be further declared, whether and in what cases such ship has broken bulk in the course of her voyage, and what part of the cargo, if any, is intended for importation at such port, and what part, if any, is intended for importation at another port in the United Kingdom, or at another port in the Isle of Man respectively, and what part, if any, is prohibited to be imported, except to be warehoused for exportation only, and what part, if any, is intended for exportation in such ship to parts beyond the seas, and what surplus stores or stock remain on board such ship, and, if a British ship; what foreign-made sails or cordage, not being standing or running rigging, are in use on board such ship; and the master of any ship, who shall fail to make such report, or who shall make a false report, shall forfeit the sum of 100*l*. — § 8.

Masters of Vessels coming from Africa to report how many Natives they have on board. — The master of every vessel coming from the coast of Africa, and having taken on board at any place in Africa any person or persons being or appearing to be natives of Africa, shall, in addition to all other matters, state, in the report of his vessel, how many such persons have been taken on board by him in Africa; and any such master failing herein shall forfeit the sum of 100*l*.: provided also, that the master or owner or owners of such vessel, or some or one of them, at the time of making such report, be required to enter into bond to his Majesty in the sum of 100*l*., conditioned to keep harmless any parish, or any extra-parochial or other place maintaining its own poor, against any expense which such parish or other place may be put to in supporting any such person during their stay in the United Kingdom; and any such master, owner or owners refusing or neglecting to enter into such bond shall forfeit the sum of 200*l*. — § 9.

Packages reported "Contents unknown," may be opened and examined. — If the contents of any package so intended as aforesaid for exportation in the same ship to parts beyond the seas shall be reported by the master as being unknown to him, it shall be lawful for the officers of the customs to open and examine such package on board, or to bring the same to the king's warehouse for that purpose; and if there be found in such package any goods which may not be entered for home use, such goods shall be forfeited; or if the goods be such as may be entered for home use, the same shall be chargeable with the duties of importation; unless in either case the commissioners of his Majesty's customs, in consideration of the sort or quality of such goods, or the small rate of duty payable thereon, shall see fit to deliver the same for exportation. — § 10.

Master to deliver Manifest, &c. — The master of every ship shall, at the time of making such report, deliver to the collector or comptroller the manifest of the cargo of such ship, where a manifest is required, and, if required by the collector or comptroller, shall produce to him any bill or bills of lading, or a true copy thereof, for any and every part of the cargo laden on board; and shall answer all such questions relating to the ship and cargo, and crew and voyage, as shall be put to him by such collector or comptroller; and in case of failure or refusal to produce such manifest, or to answer such questions, or to answer them truly, or to produce such bill of lading or copy, or if such manifest, or bill of lading, or copy, shall be false, or if any bill of lading be uttered by any master, and the goods expressed therein shall not have been *bona fide* shipped on board such ship, or if any bill of lading uttered or produced by any master shall not have been signed by him, or any such copy shall not have been received or made by him previously to his leaving the place where the goods expressed in such bill of lading or copy were shipped, then and in every such case such master shall forfeit the sum of 100*l*. — § 11.

Part of Cargo reported for another Port. — If any part of the cargo of any ship for which a manifest is required be reported for importation at some other port in the United Kingdom, or at some other port in the Isle of Man, the collector and comptroller of the port at which some part of the cargo has been delivered shall notify such delivery on the manifest, and return the same to the master of such ship. — § 12.

Ship to come quickly to Place of unloading, &c. — Every ship shall come as quickly up to the proper place of mooring or unloading as the nature of the port will admit, and without touching at any other place; and in proceeding to such place shall bring to at stations appointed by the commissioners of customs for the boarding of ships by the officers of the customs; and after arrival at such place of mooring or unloading such ship shall not remove from such place except directly to some other proper place, and with the knowledge of the proper officer of the customs, on penalty of 100*l*., to be paid by the master of such ship: provided always, that it shall be lawful for the commissioners of customs to appoint places to be the proper places for the mooring or unloading of ships importing tobacco, and where such ships only shall be moored or unladen; and in case the place so appointed for the unloading of such ships shall not be within some dock surrounded with walls, if any such ship after having been discharged shall remain at such place, or if any ship not importing tobacco shall be moored at such place, the master shall in either case forfeit and pay the sum of 20*l*. — § 13.

Officers to board Ships. — It shall be lawful for the proper officers of the customs to board any ship arriving at any port in the United Kingdom or in the Isle of Man, and freely to stay on board until all the goods laden therein shall have been duly delivered from the same; and such officers shall have free access to every part of the ship, with power to fasten down hatchways, and to mark any goods before landing, and to lock up, seal, mark, or otherwise secure any goods on board such ship; and if any piece, or any box or chest, be locked, and the keys be withheld, such officers if they be of a degree superior to

tidemen or watermen, may open any such place, box, or chest in the best manner in their power; and if they be tidemen or watermen, or only of that degree, they shall send for their superior officer, who may open or cause to be opened any such place, box, or chest in the best manner in his power; and if any goods be found concealed on board any such ship, they shall be forfeited; and if the officers shall place any lock, mark, or seal upon any goods on board, and such lock, mark, or seal be wilfully opened, altered, or broken before due delivery of such goods, or if any of such goods be secretly conveyed away, or if the hatchways, after having been fastened down by the officer, be opened, the master of such ship shall forfeit the sum of 100*l.* — § 14.

*National Ships, British or Foreign, having Goods on board, Person in charge to deliver an Account, or forfeit 100*l.** — If any ship (having commission from his Majesty, or from any foreign prince or state) arriving as aforesaid at any port in the United Kingdom or in the Isle of Man shall have on board any goods laden in parts beyond the seas, the captain, master, purser, or other person having the charge of such ship or of such goods for that voyage shall, before any part of such goods be taken out of such ship, or when called upon so to do by any officer of the customs, deliver an account in writing under his hand, to the best of his knowledge, of the quality and quantity of every package or parcel of such goods, and of the marks and numbers thereon, and of the names of the respective shippers and consignees of the same, and shall make and subscribe a declaration at the foot of such account, declaring to the truth thereof, and shall also truly answer to the collector or comptroller such questions concerning such goods as shall be required of him; and on failure thereof such captain, master, purser, or other person shall forfeit the sum of 100*l.*; and all such ships shall be liable to such searches as merchant ships are liable to; and the officers of the customs may freely enter and go on board all such ships, and bring from thence on shore into the king's warehouse any goods found on board any such ship as aforesaid; subject nevertheless to such regulations in respect of ships of war belonging to his Majesty as shall from time to time be directed in that respect by the commissioners of his Majesty's treasury of the United Kingdom of Great Britain and Ireland. — § 15.

Master to deliver List of Crew of Ships from West Indies. — The master of every British ship arriving at any port in the United Kingdom, on her return from any British possessions in the West Indies, shall, within 10 days of such arrival, deliver to the collector or comptroller a list, containing the names and descriptions of the crew which was on board at the time of clearing from the United Kingdom, and of the crew on board at the time of arrival in any of the said possessions, and of every seaman who has deserted or died during the voyage, and also the amount of wages due at the time of his death to each seaman so dying, and shall make and subscribe a declaration at the foot of such list, declaring to the truth thereof; and every master omitting so to do shall forfeit the sum of 50*l.*; and such list shall be kept by the collector for the inspection of all persons interested therein. — § 16.

ENTRY.

After 14 Days, Officer may land Goods not entered, &c. — Every importer of any goods shall, within 14 days after the arrival of the ship importing the same, make perfect entry inwards of such goods, or entry by bill of sight, in manner herein-after provided, and shall within such time land the same; and in default of such entry and landing it shall be lawful for the officers of the customs to convey such goods to the king's warehouse; and whenever the cargo of any ship shall have been discharged, with the exception only of a small quantity of goods, it shall be lawful for the officers of the customs to convey such remaining goods, and at any time to convey any small packages or parcels of goods, to the king's warehouse, although such 14 days shall not have expired, there to be kept waiting the due entry thereof during the remainder of such 14 days; and if the duties due upon any goods so conveyed to the king's warehouse shall not be paid within 3 months after such 14 days shall have expired, together with all charges of removal and warehouse rent, the same shall be sold, and the produce thereof shall be applied, first to the payment of freight and charges, next of duties, and the overplus, if any, shall be paid to the proprietor of the goods. — § 17.

Bill of Entry to be delivered. — The person entering any goods inwards (whether for payment of duty, or to be warehoused upon the first perfect entry thereof, or for payment of duty upon the taking out of the warehouse, or whether such goods be free of duty,) shall deliver to the collector or comptroller a bill of the entry of such goods, fairly written in words at length, expressing the name of the ship, and of the master of the ship in which the goods were imported, and of the place from whence they were brought, and the description and situation of the warehouse, if they are to be warehoused, and the name of the person in whose name the goods are to be entered, and the quantity and description of the goods, and the number and denomination or description of the respective packages containing the goods, and in the margin of such bill shall delineate the respective marks and numbers of such packages, and shall pay down any duties which may be payable upon the goods mentioned in such entry; and such person shall also deliver at the same time 2 or more duplicates, as the case may require, of such bill, in which all sums and numbers may be expressed in figures, and the particulars to be contained in such bill shall be written and arranged in such form and manner, and the number of such duplicates shall be such as the collector and comptroller shall require; and such bill being duly signed by the collector and comptroller, and transmitted to the landing waiter, shall be the warrant to him for the landing or delivering of such goods. — § 18.

Unauthorised Persons not permitted to make Entries. — Every person who shall make or cause to be made any such entry inwards of any goods, not being duly authorised thereto by the proprietor or consignee of such goods, shall for every such offence forfeit the sum of 100*l.*: provided always, that no such penalty shall extend or be deemed to extend to any person acting under the directions of the several dock companies or other corporate bodies authorised by law to pass entries. — § 19.

Not valid unless agreeing with Manifest, Report, and other Documents. — No entry nor any warrant for the landing of any goods, or for the taking of any goods out of any warehouse, shall be deemed valid, unless the particulars of the goods and packages in such entry shall correspond with the particulars of the goods and packages, purporting to be the same, in the report of the ship, and in the manifest, where a manifest is required, and in the certificate or other document, where any is required, by which the importation or entry of such goods is authorised, nor unless the goods shall have been properly described in such entry by the denominations and with the characters and circumstances according to which such goods are charged with duty or may be imported, either to be used in the United Kingdom, or to be warehoused for exportation only; and any goods taken or delivered out of any ship, or out of any warehouse, or for the delivery of which, or for any order for the delivery of which, from any warehouse, demand shall have been made, not having been duly entered, shall be forfeited. — § 20.

Goods by Number, Measure, or Weight, &c. — If the goods in such entry be charged to pay duty according to the number, measure, or weight thereof, such number, measure, or weight shall be stated in the entry; and if the goods in such entry be charged to pay duty according to the value thereof, such value shall be stated in the entry, and shall be affirmed by the declaration of the importer or his known agent, written upon the entry, and attested by his signature; and if the goods in such entry be chargeable at the option of the officers of customs, either according to the number, measure, or weight thereof, or according to the value thereof, then as well such number, measure, or weight, as also such value, shall be in like manner stated in the entry, and attested; and if any person make such declaration, not being the importer or proprietor of such goods, nor his agent duly authorised by him, such person shall forfeit the sum of 100*l.*; and such declaration shall be made in manner and form following, and shall be binding upon the person by or in behalf of whom the same shall be made; (that is to say,)

"I A. B. of [place of abode] do hereby declare, that I am [the importer, or authorised by the importer] of the goods contained in this entry, and that I enter the same [stating which, if part only] at the sum of _____ Witness my hand the _____ day of _____ "A. B." — § 21.

Goods undervalued, Officers may detain. — If upon examination it shall appear to the officers of the customs that such goods are not valued according to the true value thereof, it shall be lawful for such officers to detain and secure such goods, and (within 5 days from the landing thereof if it be in the ports of London, Leith, or Dublin, or within 7 days if in any other port in the United Kingdom, or if in any port in the Isle of Man,) to take such goods for the use of the Crown; and if a different rate of duty shall be charged upon any goods according as the value of the same shall be described in the entry to be above or to be below any particular price or sum, and such goods shall be valued in the entry so as to be liable to the lower rate of duty, and it shall appear to the officers of the customs that such goods, by reason of their real value, are properly liable to the higher rate of duty, it shall be lawful for such officers in like manner to take such goods for the use of the Crown; and the commissioners of his Majesty's customs shall thereupon in any of such cases cause the amount of such valuation, together with an addition of 10th per cent. thereon, and also the duties paid upon such entry, to be paid to the importer or proprietor of such goods in full satisfaction for the same, and shall dispose of such goods for the benefit of the Crown; and if the produce of such sale shall exceed the sums so paid and all charges incurred by the Crown, one moiety of the overplus shall be given to the officer or officers who had detained and taken the goods; and the money retained for the benefit of the Crown shall be paid into the hands of the collector of the customs, with the knowledge of the comptroller, and carried to account as duties of customs. — § 22.

East India Company to sell Goods. — The value of goods imported by the East India Company shall be ascertained by the gross price at which the same shall have been sold by auction at the public sales of the said Company; and that the said Company shall fairly and openly expose to sale and cause to be sold all such goods so charged to pay duty according to the value thereof by way of public auction in the city of London, within 3 years from the importation thereof, and shall give due notice at the Custom-house in London to the officers appointed to attend such sales of the time and place thereof. — § 23.

Bill of Sight if Goods be not known. — If the importer of any goods, or his agent after full conference with him, shall declare before the collector or comptroller that he cannot for want of full information make a full or perfect entry of such goods, and shall make and subscribe a declaration to the truth thereof, it shall be lawful for the collector and comptroller to receive an entry by bill of sight for the packages or parcels of such goods by the best description which can be given, and to grant a warrant thereupon, in order that the same may be provisionally landed, and may be seen and examined by such importer, in presence of the proper officers; and within 3 days after any goods shall have been so landed, the importer shall make a full or perfect entry thereof, and shall either pay down all duties which shall be due and payable upon such goods, or shall duly warehouse the same, according to the purport of the full or perfect entry or entries so made for such goods, or for the several parts or sorts thereof: provided always, that if, when full or perfect entry be at any time made for any goods provisionally landed as aforesaid by bill of sight, such entry shall not be made in manner herein-before required for the due landing of goods, such goods shall be deemed to be goods landed without due entry thereof, and shall be subject to the like forfeiture accordingly: provided also, that if any sum of money shall have been deposited upon any entry by bill of sight, on account of the duties which may be found to be payable on the goods intended therein, it shall be lawful for the officers of the customs to deliver, in virtue of the warrant for landing the same, any quantity of goods the duty on which shall not exceed the sum so deposited. — § 24.

Goods to be taken to King's Warehouse. — In default of perfect entry within such 3 days, such goods shall be taken to the king's warehouse by the officers of the customs; and if the importer shall not, within 1 month after such landing, make perfect entry or entries of such goods, and pay the duties thereon, or on such parts as can be entered for home use, together with charges of removal and of warehouse rent, such goods shall be sold for payment of such duties (or for exportation, if they be such as cannot be entered for home use, or shall not be worth the duties and charges,) and for the payment of such charges; and the overplus, if any, shall be paid to the importer or proprietor thereof. — § 25.

East India Company may enter by Bill of Sight. — It shall be lawful for the East India Company, without making the proof herein-before required, to enter by bill of sight, to be landed and secured in such manner as the commissioners of his Majesty's customs shall require, any goods imported by them, and also any goods imported by any other person from places within the limits of the charter of the said Company, with the consent of such person, upon condition to cause perfect entry to be made of such goods within 3 months from the date of the importation thereof, either to warehouse the same or to pay the duties thereon within the times and in the manner herein-after mentioned; (that is to say,) if such goods be charged to pay duty according to the value, then to pay such duty within 4 months from the sale of the goods; and if such goods be charged to pay duty according to the number, measure, or weight thereof, then to pay one moiety of such duties within 6 calendar months from the time of the importation of such goods, and the other moiety within 12 calendar months from such time; and such goods shall be secured in such places and in such manner as the commissioners of his Majesty's customs shall require, until the same shall have been duly entered, and the duties thereon shall have been duly paid, or until the same shall have been duly exported: provided also, that it shall be lawful for any other person who shall have imported any goods from places within the said limits into the port of London in like manner to enter such goods by bill of sight in his own name, upon giving sufficient security by bond, to the satisfaction of the commissioners of his Majesty's customs, with the like conditions as are required of the said Company for making perfect entries, and for the securing and the paying of duties, provided such goods be entered by such bill of sight to be warehoused in some warehouse under the superintendence of the said Company, and in which goods imported by the said Company may be secured in manner before mentioned. — § 26.

In default of Payment of Duties, Goods to be sold. — In default of perfect entry within 3 months as aforesaid, or of due entry and payment of duty within the times and in the manner herein-before respectively required, it shall be lawful for the commissioners of his Majesty's customs to cause any such goods in respect of which such default shall have been made to be sold for the payment of such duties, (or for exportation, if they be such as cannot be entered for home use,) and for the payment of all charges incurred by the Crown in respect of such goods; and the overplus, if any, shall be paid to the proprietor thereof. — § 27.

Goods landed by Bill of Sight fraudulently concealed, forfeited. — Where any package or parcel shall have been landed by bill of sight, and any goods or other things shall be found in such package or parcel concealed in any way, or packed with intent to deceive the officers of his Majesty's customs, as well all such goods and other things as the package or parcel in which they are found, and all other things contained in such package or parcel, shall be forfeited. — § 28.

East India Company to pay Duties to Receiver-general. — The East India Company shall pay into the hands of the receiver-general of the customs every sum of money due from the said Company on account of the duties of customs at the respective times when the same shall become due; and the said receiver-general shall give to the said Company a receipt for the monies so paid, on the account of the collector of the customs, which receipt, when delivered to such collector, shall be received by him as cash. — § 29.

Goods damaged on Voyage. — Any goods which are rated to pay duty according to the number, measure, or weight thereof (except certain goods herein-after mentioned) shall receive damage during the voyage, an abatement of such duties shall be allowed in proportion to the damage so received; provided

proof be made to the satisfaction of the commissioners of his Majesty's customs, or of any officers of customs acting therein under their directions, that such damage was received after the goods were shipped abroad in the ship importing the same, and before they were landed in the United Kingdom; and provided claim to such abatement of duties be made at the time of the first examination of such goods. — § 30.

Officers to examine Damage, and state Proportion, or choose two Merchants. — The officers of the customs shall thereupon examine such goods with reference to such damage, and may state the proportion of damage which, in their opinion, such goods have so received, and may make a proportionate abatement of duties; but if the officers of customs be incompetent to estimate such damage, or if the importer be not satisfied with the abatement made by them, the collector and comptroller shall choose two indifferent merchants experienced in the nature and value of such goods, who shall examine the same, and shall make and subscribe a declaration, stating in what proportion, according to their judgment, such goods are lessened in their value by reason of such damage, and thereupon the officers of customs may make an abatement of the duties according to the proportion of damage so declared by such merchants. — § 31.

No Abatement for certain Goods. — No abatement of duties shall be made on account of any damage received by any of the sorts of goods herein-after enumerated; (that is to say,) cocoa, coffee, oranges, pepper, currants, raisins, figs, tobacco, lemons, and wine. — § 32.

Returned Goods. — It shall be lawful to re-import into the United Kingdom from any place, in a ship of any country, any goods (except as herein-after excepted) which shall have been legally exported from the United Kingdom, and to enter the same by bill of store, referring to the entry outwards, and exportation thereof, provided the property in such goods continue in the person by whom or on whose account the same have been exported, and that such re-importation take place within 6 years from the date of the exportation; and if the goods so returned be foreign goods, which had before been legally imported into the United Kingdom, the same duties shall be payable thereon as would, at the time of such re-importation, be payable on the like goods under the same circumstances of importation as those under which such goods had been originally imported, or such goods may be warehoused as the like goods might be warehoused upon a first importation thereof: provided always, that the several sorts of goods enumerated or described in the Table following shall not be re-imported into the United Kingdom for home use upon the ground that the same had been legally exported from thence, but that the same shall be deemed to be foreign goods, whether originally such or not, and shall also be deemed to be imported for the first time into the United Kingdom; (that is to say,)

A Table of Goods exported which may not be re-imported for Home Use.

Corn, grain, meal, flour, and malt, hops, tobacco, tea.

Goods for which any bounty or any drawback of excise had been received on exportation, unless by special permission of the commissioners of his Majesty's customs, and on repayment of such bounty or such drawback.

All goods for which bill of store cannot be issued in manner herein-after directed, except small remnants of British goods by special permission of the commissioners of his Majesty's customs, upon proof to their satisfaction that the same are British, and had not been sold. — Sect. 33.

Bill of Store, by whom may be taken out. — The person in whose name any goods so re-imported were entered for exportation shall deliver to the searcher at the port of exportation an exact account, signed by him, of the particulars of such goods, referring to the entry and clearance outwards and to the return inwards of the same, with the marks and numbers of the packages, both inwards and outwards; and thereupon the searcher, finding that such goods had been legally exported, shall grant a bill of store for the same; and if the person in whose name such goods were entered for exportation was not the proprietor thereof, but his agent, he shall declare upon oath on such bill of store the name of the person by whom he was employed as such agent; and if the person to whom such returned goods are consigned shall not be such proprietor and exporter, he shall make and subscribe a declaration on such bill of store of the name of the person for whose use such goods have been consigned to him; and the real proprietor, ascertained to be such, shall make and subscribe a declaration upon such bill of store, to the identity of the goods so exported and so returned, and that he was at the time of exportation and of re-importation the proprietor of such goods, and that the same had not during such time been sold or disposed of to any other person; and such declaration shall be made before the collectors or comptrollers at the ports of exportation and of importation respectively; and thereupon the collector and comptroller shall admit such goods to entry by bill of store, and grant their warrant accordingly. — § 34.

Surplus Stores subject as Goods. — The surplus stores of every ship arriving from parts beyond the seas, in the United Kingdom or in the Isle of Man, shall be subject to the same duties, and the same prohibitions, restrictions, and regulations, as the like sorts of goods shall be subject to when imported by way of merchandise; but if it shall appear to the collector and comptroller that the quantity or description of such stores is not excessive or unsuitable, under all the circumstances of the voyage, it shall be lawful for them to permit such surplus stores to be entered for the private use of the master, purser, or owner of such ship, or of any passenger of such ship to whom any such surplus stores may belong, on payment of the proper duties, or to be warehoused for the future use of such ship, although the same could not be legally imported by way of merchandise. — § 35.

Goods from Plantations, &c. — No goods shall be entered as being of or from any British possession in America (if any benefit attach to such distinction) unless the master of the ship importing the same shall have delivered to the collector or comptroller a certificate, under the hand of the proper officer of the place where such goods were taken on board, of the due clearance of such ship from thence, containing an account of such goods. — § 36.

Certificate of Growth of Sugar, Coffee, Cocoa, Spirits, from Plantations. — Before any sugar, coffee, cocoa, or spirits shall be entered as being of the produce of some British possession in America, or the Island of Mauritius, the master of the ship importing the same shall deliver to the collector or comptroller a certificate, under the hand of the proper officer of the place where such goods were taken on board, testifying that proof had been made in manner required by law that such goods are of the produce of some British possession in America, or of the Island of Mauritius, stating the name of the place where such goods were produced, and the quantity and quality of the goods, and the number and denomination of the packages containing the same, and the name of the ship in which they are laden, and of the master thereof; and such master shall also make and subscribe a declaration before the collector or comptroller, that such certificate was received by him at the place where such goods were taken on board, and that the goods so imported are the same as are mentioned therein. — § 37.

Certificate of Sugar from Limits of Charter. — Before any sugar shall be entered as being the produce of any British possession within the limits of the East India Company's charter, the master of the ship importing the same shall deliver to the collector or comptroller a certificate under the hand and seal of the proper officer at the place where such sugar was taken on board, testifying that oath had been made before him, by the shipper of such sugar, that the same was really and bona fide the produce of such British possession; and such master shall also make and subscribe a declaration before the collector or comptroller, that such certificate was received by him at the place where such sugar was taken on board, and that the sugar so imported is the same as is mentioned therein. — § 38.

Certificate of Wine, Produce of Cape of Good Hope. — Before any wine shall be entered as being the produce of the Cape of Good Hope, the master of the ship importing the same shall deliver to the collector or comptroller a certificate under the hand of the proper officer of the Cape of Good Hope testifying that proof had been made, in manner required by law, that such wine is of the produce of the Cape of Good Hope or the dependencies thereof, stating the quantity and sort of such wine, and the number and denomination of the packages containing the same; and such master shall also make and subscribe a declar-

ation before the collector or comptroller, that such certificate was received by him at the Cape of Good Hope, and that the wine so imported is the same as is mentioned therein. — § 39.

Goods of Guernsey, Jersey, &c. — It shall be lawful to import into the United Kingdom any goods of the produce or manufacture of the islands of Guernsey, Jersey, Alderney, Sark, or Man, from the said islands respectively, without payment of any duty (except in the cases herein-after mentioned); and such goods shall not be deemed to be included in any charge of duties imposed by any act hereafter to be made on the importation of goods generally from parts beyond the seas: provided always, that such goods may nevertheless be charged with any proportion of such duties as shall fairly countervail any duties of excise, or any coast duty, payable on the like goods the produce of the part of the United Kingdom into which they shall be imported: provided also, that such exemption from duty shall not extend to any manufactures of the said islands made from materials the produce of any foreign country, except manufactures of linen and cotton made in and imported from the Isle of Man. — § 40.

Master to deliver Certificate of Produce, and declare to Certificate. — Before any goods shall be entered as being the produce of the said islands (if any benefit attach to such distinction), the master of the ship or vessel importing the same shall deliver to the collector or comptroller a certificate from the governor, lieutenant-governor, or commander-in-chief of the island from whence such goods were imported, that proof had been made, in manner required by law, that such goods were of the produce of such island, stating the quantity and quality of the goods, and the number and denomination of the packages containing the same; and such master shall also make and subscribe a declaration before the collector or comptroller, that such certificate was received by him at the place where such goods were taken on board, and that the goods so imported are the same as are mentioned therein. — § 41.

Treasury may permit Produce of colonial Fisheries to be imported from Guernsey, &c. — It shall be lawful for the Lords Commissioners of his Majesty's Treasury, when and so long as they shall see fit, to permit any goods the produce of the British possessions or fisheries in North America, which shall have been legally imported into the islands of Guernsey or Jersey direct from such possessions, to be imported into the United Kingdom for home use direct from those islands, under such regulations as the said commissioners shall direct, any thing in the law of navigation to the contrary notwithstanding. — § 42.

Vessels with Stone from Guernsey, &c. not to be piloted. — No vessel arriving on the coast of England from Guernsey, Jersey, Alderney, Sark, or Man, wholly laden with stone the production thereof, shall be liable to be conducted or piloted by pilots appointed and licensed by the corporation of the Trinity House of Deptford Strand, any law, custom, or usage to the contrary notwithstanding. — § 43.

Fish, British taking and curing, and Lobsters and Turbots, free of Duty on Importation. — Fresh fish of every kind of British taking, and imported in British ships, and fresh lobsters and turbot, however taken or in whatever ship imported, and cured fish of every kind, of British taking and curing, imported in British ships, shall be imported free of all duties, and shall not be deemed to be included in any charge of duty imposed by any act hereafter to be made on the importation of goods generally: provided always, that before any cured fish shall be entered free of duty, as being of such taking and curing, the master of the ship importing the same shall make and subscribe a declaration before the collector or comptroller, that such fish was actually caught and taken in British ships, and cured by the crews of such ships, or by his Majesty's subjects. — § 44.

Certificate of Blubber, Train Oil, &c. British colonial taking. — Before any blubber, train oil, spermaceti oil, head matter, or whale fins, shall be entered as being the produce of fish or creatures living in the sea taken and caught wholly by his Majesty's subjects usually residing in some part of his Majesty's dominions, and imported from some British possession, the master of the ship importing the same shall deliver to the collector or comptroller a certificate under the hand of the proper officer of such British possession where such goods were taken on board, (or if no such officer be residing there, then a certificate under the hands of two principal inhabitants at the place of shipment,) notifying that oath had been made before him or them, by the shipper of such goods, that the same were the produce of fish or creatures living in the sea taken wholly by British vessels owned and navigated according to law; and such master shall also make and subscribe a declaration before the collector or comptroller, that such certificate was received by him at the place where such goods were taken on board, and that the goods so imported are the same as mentioned therein; and the importer of such goods shall also make and subscribe a declaration before the collector or comptroller, at the time of entry, that to the best of his knowledge and belief the same were the produce of fish or creatures living in the sea taken wholly by British vessels in manner aforesaid. — § 45.

Before entry of Blubber, &c. of British fishing, Master and Importer to make Declaration of the same. — Before any blubber, train oil, spermaceti oil, head matter, or whale fins, imported direct from the fishery, shall be entered as being the produce of fish or creatures living in the sea taken and caught wholly by the crews of ships cleared out from the United Kingdom, or from one of the islands of Guernsey, Jersey, Alderney, Sark, or Man, the master of the ship importing such goods shall make and subscribe a declaration, and the importer of such goods (to the best of his knowledge and belief) shall make and subscribe a declaration, that the same are the produce of fish or creatures living in the sea taken and caught wholly by the crew of such ship, or by the crew of some other ship (naming the ship) cleared out from the United Kingdom, or from one of the islands of Guernsey, Jersey, Alderney, Sark, or Man (stating which). — § 46.

Blubber from Greenland may be boiled, and entered as Oil imported, and be exported as such. — It shall be lawful upon the return of any ship from the Greenland seas or Davis's Straits to the United Kingdom with any blubber, being the produce of whales or other creatures living in the sea, for the importers thereof to cause the same to be boiled into oil at the port of importation, under the care and inspection of the proper officers of the customs; and the oil so produced shall be admitted to entry, and the duties be paid thereon, as if imported in that state, and such oil shall not afterwards, if the same come to be exported, be subject to duty of exportation as a manufacture of the United Kingdom. — § 47.

Importation direct. — No goods shall be deemed to be imported from any particular place unless they be imported direct from such place, and shall have been then laden on board the importing ship, either as the first shipment of such goods, or after the same shall have been actually landed at such place. — § 48.

Salvor may sell Goods sufficient to defray Salvage. — It shall be lawful for the owner or salvor of any property liable to the payment of duty saved from sea, and in respect of which any sum shall have been awarded under any law at the time in force, or in respect of which any sum shall have been paid or agreed to be paid by the owner thereof or his agent, to the salvors, to defray the salvage of the same, to sell so much of the property so saved as will be sufficient to defray the salvage so awarded, or such other sum so paid or agreed to be paid; and upon the production of an award made in execution of any such law to the commissioners of customs, or upon proof to the satisfaction of the said commissioners that such sum of money has been paid, or has been agreed to be paid, the said commissioners are hereby empowered and required to allow the sale of such property aforesaid, free from the payment of all duties, to the amount of such sum so awarded, paid, or agreed to be paid, or to the amount of such other sum as to the said commissioners shall seem just and reasonable: provided always, that if such owner or salvor shall be dissatisfied with any determination of the said commissioners as to the amount of such property to be sold duty free, it shall be lawful for such owner or salvor to refer any such determination of the said commissioners to the judgment and revision of the High Court of Admiralty; and in that case such sale shall be suspended until the decision of such court shall have been had thereon. — § 49.

Foreign Goods derelict, &c. to be subject to same Duties as on Importation. — All foreign goods, derelict, jetsam, flotsam, and wreck, brought or coming into the United Kingdom or into the Isle of Man, shall at all times be subject to the same duties as goods of the like kind imported into the United Kingdom respectively are subject to: provided always, that if, for ascertaining the proper amount of duty so payable, any question shall arise as to the origin of any such goods, the same shall be deemed to be of the growth,

produce, or manufacture of such country or place as the commissioners of customs shall upon investigation by them determine: provided also, that if any such goods be of such sorts as are entitled to allowance for damage, such allowance shall be made under such regulations and conditions as the said commissioners shall from time to time direct: provided also, that all such goods as cannot be sold for the amount of duty due thereon shall be delivered over to the lord of the manor or other person entitled to receive the same, and shall be deemed to be unenumerated goods, and shall be liable to and be charged with duty accordingly. — § 50.

*Persons having such Goods in Possession, without Notice, liable to a Penalty of 100*l*.* — If any person shall have possession of any such goods, either on land or within any port in the United Kingdom, and shall not give notice thereof to the proper officer of the customs within 24 hours after such possession, or shall not on demand pay the duties due thereon, or deliver the same into the custody of the proper officer of the customs, such person shall forfeit the sum of 100*l*.; and if any person shall remove or alter in quantity or quality any such goods, or shall open or alter any package containing any such goods, or shall cause any such act to be done, or assist therein, before such goods shall be deposited in a warehouse in the custody of the officers of the customs, every such person shall forfeit the sum of 100*l*.; and in default of the payment of the duties on such goods within 18 months from the time when the same were so deposited, the same may be sold in like manner and for the like purposes as goods imported may in such default be sold: provided always, that any lord of the manor having by law just claim to such goods, or if there be no such lord of the manor, then the person having possession of the same, shall be at liberty to retain the same in his own custody, giving bond, with 2 sufficient sureties, to be approved by the proper officer of the customs, in treble the value of such goods, for the payment of the duties thereon at the end of 1 year and 1 day, or to deliver such goods to the proper officer of the customs in the same state and condition as the same were in at the time of taking possession thereof. — § 51.

Goods under Excise Permit Regulations. — No goods which are subject to any regulations of excise shall be taken or delivered out of the charge of the officers of customs, (although the same may have been duly entered with them, and the full duties due thereon may have been paid,) until such goods shall also have been duly entered with the officers of excise, and permit granted by them for delivery of the same, nor unless such permit shall correspond in all particulars with the warrant of the officers of the customs: provided always, that such entry shall not be received by the officers of the excise, nor such permit granted by them, until a certificate shall have been produced to them of the particulars of the goods, and of the warrant for the same, under the hand of the officers of the customs who shall have the charge of the goods: provided also, that if upon any occasion it shall appear necessary, it shall be lawful for the proper officers of excise to attend the delivery of such goods by the officers of the customs, and to require that such goods shall be delivered only in their presence; and it shall be lawful for such officers of excise to count, measure, gauge, or weigh any such goods, and fully to examine the same, and to proceed in all respects relating to such goods in such manner as they shall be authorised or required by any act for the time being in force relating to the excise. — § 52.

Commissioners of Customs may direct certain Goods to be stamped. — The commissioners of customs are hereby authorised, after any goods have been entered at the Custom-house, and before the same shall be discharged by the officers, and delivered into the custody of the importer or his agent, to mark or stamp such goods in such manner and form as they may deem fit and proper for the security of the revenue, and by such officer as they shall direct and appoint for that purpose. — § 53.

Orders for stamping Goods to be published. — Every order made by the said commissioners of his Majesty's customs in respect of marking or stamping any goods shall be published in the *London Gazette* and *Dublin Gazette*. — § 54.

*Penalty 200*l*. on forging such Stamps.* — If any person or persons shall at any time forge or counterfeit any mark or stamp to resemble any mark or stamp which shall be provided and used for the purposes of this act, or shall forge or counterfeit the impression of any such mark or stamp, or shall sell or expose to sale, or have in his, her, or their custody or possession, any goods with a counterfeit mark or stamp, knowing the same to be counterfeit, or shall use or affix any such mark or stamp to any other goods required to be stamped as aforesaid other than that to which the same was originally affixed, all and every such offender or offenders, and his, her, or their aiders, abettors, and assistants, shall for every such offence forfeit and pay the sum of 200*l*. — § 55.

Times and Places for landing Goods. — No goods whatever (except diamonds, bullion, fresh fish of British taking and imported in British ships, and turbot and lobsters,) shall be unshipped from any ship arriving from parts beyond the seas, or landed or put on shore, but only on days not being Sundays or holidays, and in the day-time, (that is to say,) from the first day of September until the last day of March between sun-rising and sun-setting, and from the last day of March to the first day of September between the hours of 7 o'clock in the morning and 4 o'clock in the afternoon; nor shall any goods, except as aforesaid, be so unshipped or landed unless in the presence or with the authority of the proper officer of the customs; and such goods, except as aforesaid, shall be landed at one of the legal quays appointed by his Majesty for the landing of goods, or at some wharf, quay, or place appointed by the commissioners of the customs for the landing of goods by sufferance; and no goods, except as aforesaid, after having been unshipped shall be transhipped, or after having been put into any boat or craft to be landed shall be removed into any other boat or craft previously to their being duly landed, without the permission or authority of the proper officer of the customs. — § 56.

Goods to be unshipped, &c. at the Expense of Importer. — The unshipping, carrying, and landing of all goods, and the bringing of the same to the proper place after landing, for examination or for weighing, and the putting of the same into the scales, and the taking of the same out of and from the scales after weighing, shall be performed by or at the expense of the importer. — § 57.

Prohibitions and Restrictions absolute or modified. — The several sorts of goods enumerated or described in the Table following, denominated "A Table of Prohibitions and Restrictions inwards," shall either be absolutely prohibited to be imported into the United Kingdom, or shall be imported only under the restrictions mentioned in such Table, according as the several sorts of such goods are respectively set forth therein; (that is to say,)

A TABLE OF PROHIBITIONS AND RESTRICTIONS INWARDS.

A List of Goods absolutely prohibited to be imported.

Arms, ammunition, and utensils of war, by way of merchandise, except by licence from his Majesty, for furnishing his Majesty's public stores only.
Beef, fresh or corned or slightly salted.
Books; viz. first composed or written or printed in the United Kingdom, and printed or reprinted in any other country, imported for sale, except books not reprinted in the United Kingdom with 20 years; or being parts of collections, the greater parts of which had been composed or written abroad.
Cattle, great.
Clocks and watches of any metal, impressed with any mark or stamp appearing to be or to represent any legal British assay mark or stamp, or purporting by any mark or appearance to be of the manufacture of the United Kingdom, or not having the name and place of abode of some foreign maker abroad visible on the frame and also on the face, or not being in a complete state, with all the parts properly fixed in the case.

Coin; viz. false money, or counterfeit sterling silver, of the realm, or any money purporting to be such, not being of the established standard in weight or fineness.
Fish of foreign taking or curing, or in foreign vessels; except turbot and lobsters, stock-fish, live eels, anchovies, sturgeon, botargo, and caviare.
Gunpowder; except by licence from his Majesty, such licence to be granted for the furnishing his Majesty's stores only.
Lamb, malt, mutton, pork (fresh or corned or slightly salted), sheep.
Snuff-work.
Spirits from the Isle of Man.
Swine.
Tobacco stalks stripped from the leaf, whether manufactured or not.
Tobacco stalk flour.

List of Goods subject to certain Restrictions on Importation.

China, goods from, unless by the East India Company, and into the port of London, during the continuance of their exclusive privileges of trade.

East India; goods of places within the limits of the East India Company's charter, unless into such ports as shall be approved of by the Lords of the Treasury, and declared by order in council to be fit and proper for such importation.

Gloves of leather, unless in ships of 70 tons or upwards, and in packages containing 100 dozen pairs of such gloves.

Hides, skins, horns, or hoofs, or any other part of cattle or beast, his Majesty may by order in council prohibit, in order to prevent any contagious distemper.

Parts of articles; viz. any distinct or separate part of any article not accompanied by the other part or all the other parts of such article, so as to be complete and perfect, if such article be subject to duty according to the value thereof.

Silk; manufactures of silk, being the manufactures of Europe, unless into the port of London, or into the port of Dublin direct from Bordeaux, or into the port of Dover direct from Calais, and unless in a ship or vessel of 70 tons or upwards, or into the port of Dover in a vessel of the burden of 60 tons at least, with licence of the commissioners of the customs.

Spirits, not being perfumed or medicinal spirits; viz. all spirits, unless in ships of 70 tons or upwards.

rum of and from the British plantations, if in casks, unless in casks containing not less than 20 gallons.

all other spirits, if in casks, unless in casks containing not less than 40 gallons.

Tea; unless from the place of its growth, and by the East India Company, and into the port of London, during the continuance of their exclusive privileges of trade.

Tobacco and snuff; viz. unless in a ship of the burden of 120 tons or upwards.

tobacco of and imported from the state of Colombia, and made up in rolls, unless in packages containing at least 320 lbs. weight of such rolls.

Tobacco and snuff — continued.

Segars, unless in packages containing 100 lbs. weight of segars.

all other tobacco and snuff, unless in hogheads, casks, chests, or cases, each of which shall contain of nett tobacco or snuff at least 100 lbs. weight if from the East Indies, or 450 lbs. weight if from any other place, and not packed in bags or packages within any such hoghead, cask, chest, or case, nor separated nor divided in any manner whatever, except tobacco of the dominions of the Turkish empire, which may be packed in inward bags or packages, or separated or divided in any manner within the outward package, provided such outward package be a hoghead, cask, chest, or case, and contain 450 lbs. nett at least.

and unless the particular weight of tobacco or snuff in each hoghead, cask, chest, or case, with the tare of the same, be marked thereon.

and unless into the ports of London, Liverpool, Bristol, Lancaster, Coves, Falmouth, Whitehaven, Hull, Port Glasgow, Greenock, Leith, Newcastle-upon-Tyne, Plymouth, Belfast, Cork, Drogheda, Dublin, Galway, Limerick, Londonderry, Newry, Sligo, Waterford, and Wexford.

or into some other port or ports which may hereafter be appointed for such purpose by the Lords Commissioners of his Majesty's Treasury; such appointments in Great Britain being published in the *London Gazette*, and such appointments in Ireland being published in the *Dublin Gazette*.

but any ship wholly laden with tobacco may come into the ports of Coves or Falmouth to wait for orders, and there remain 14 days, provided due report of such ship be made by the master with the collector or comptroller of such port.

And all goods from the Isle of Man, except such as be of the growth, produce, or manufacture thereof.

Forfeiture. — And if any goods shall be imported into the United Kingdom contrary to any of the prohibitions or restrictions mentioned in such Table in respect of such goods, the same shall be forfeited. — § 58.

But Goods may be warehoused for Exportation only, although prohibited. — Any goods, of whatsoever sort, may be imported into the United Kingdom to be warehoused under the regulations of any act in force for the time being for the warehousing of goods, without payment of duty at the time of the first entry thereof, or notwithstanding that such goods may be prohibited to be imported into the United Kingdom to be used therein, except the several sorts of goods enumerated or described in manner following; (that is to say,) goods prohibited on account of the package in which they are contained, or the tonnage of the ship in which they are laden; tea and goods from China in other than British ships, or by other persons than the East India Company during the continuance of their exclusive privileges of trade; gunpowder, arms, ammunition, or utensils of war; dried or salted fish, not being stock-fish; infected hides, skins, horns, hoofs, or any other part of any cattle or beast; counterfeit coin or tokens; books first composed or written or printed and published in the United Kingdom, and reprinted in any other country or place; copies of prints first engraved, etched, drawn, or designed in the United Kingdom; copies of casts of sculptures or models first made in the United Kingdom; clocks or watches, being such as are prohibited to be imported for home use. — § 59.

Goods to be entered to be warehoused for Exportation only. — If by reason of the sort of any goods, or of the place from whence, or the country, or navigation of the ship in which any goods have been imported, they be such or be so imported as that they may not be used in the United Kingdom, they shall not be entered except to be warehoused, and it shall be declared upon the entry of such goods that they are entered to be warehoused for exportation only. — § 60.

ENTRY OUTWARDS.

Goods not to be shipped till Entry of Ship and Entry of Goods, and Cocket granted; nor till cleared. — No goods shall be shipped, or waterborne to be shipped, on board any ship in any port or place in the United Kingdom or in the Isle of Man, to be carried to parts beyond the seas, before due entry outwards of such ship and due entry of such goods shall have been made, and cocket granted, nor before such goods shall have been duly cleared for shipment in manner herein-after directed; and no stores shall be shipped for the use of any such ship bound to parts beyond the seas, nor shall any goods be deemed or admitted to be such stores, except such as shall be borne upon the victualling bill duly granted for such ship; and no goods shall be so shipped, or waterborne to be so shipped, except at such times and places, and in such manner, and by such persons, and under the care of such officers, as is and are herein-after directed; and all goods and stores which shall be shipped, or be waterborne to be shipped contrary hereto shall be forfeited. — § 61.

Ships to be cleared, or Master to forfeit 100*l*. — No ship on board of which any goods or stores shall have been shipped in any port in the United Kingdom or in the Isle of Man, for parts beyond the seas, shall depart from such port until such ship shall have been duly cleared outwards for her intended voyage, in manner herein-after directed, under forfeiture of the sum of 100*l*. by the master of such ship. — § 62.

Victualling Bill for Stores. — The master of every ship which is to depart from any port in the United Kingdom or in the Isle of Man, for parts beyond the seas, shall, upon due application made by him, receive from the searcher a victualling bill for the shipment of such stores as he shall require, and as shall be allowed by the collector and comptroller, for the use of such ship, according to the voyage upon which she is about to depart; and no articles taken on board any ship shall be deemed to be stores except such as shall be borne upon the victualling bill for the same. — § 63.

Master to deliver Certificate of Clearance of last Voyage, and to make Entry Outwards. — The master of every ship in which any goods are to be exported from the United Kingdom or from the Isle of Man to parts beyond the seas shall, before any goods be taken on board, deliver to the collector or comptroller a certificate from the proper officer of the clearance inwards or coastwise of such ship of her last voyage, specifying what goods, if any, have been reported inwards for exportation, and shall also deliver to the collector or comptroller an account, signed by the master or his agent, of the entry outwards of such ship for her intended voyage, setting forth the name and tonnage of the ship, the name of the place to which she belongs if a British ship, or of the country if a foreign ship, the name of the master, and the name or names of the place or places for which she is bound, if any goods are to be shipped for the same, and the name of the place in such port at which she is to take in her lading for such voyage; and if such ship shall have commenced her lading at some other port, the master shall state the name of any port at which any goods have been laden, and shall produce a certificate from the searcher that the cockets for such goods have been delivered to him; and the particulars of such account shall be written and arranged in such form and manner as the collector and comptroller shall require; and such account shall be the entry outwards of such ship, and shall be entered in a book to be kept by the collector, for the information of

all parties interested; and if any goods be taken on board any ship before she shall have been entered outwards, the master shall forfeit the sum of 100*l.*: provided always, that where it shall become necessary to lade any heavy goods on board any ship before the whole of the inward cargo is discharged, it shall be lawful for the collector and comptroller to issue a stiffening order for that purpose, previous to the entry outwards of the ship.— § 64.

Bill of the Entry to be delivered.— The person entering outwards any goods to be exported to parts beyond the seas, from any port in the United Kingdom or in the Isle of Man, shall deliver to the collector or comptroller a bill of the entry thereof, fairly written in words at length, expressing the name of the ship and of the master, and of the place to which the goods are to be exported, and of the person in whose name the goods are to be entered, and the quantities and proper denominations or descriptions of the several sorts of goods, and shall pay down any duties which may be due upon the exportation of any such goods; and such person shall also deliver at the same time 1 or more duplicates of such bill, in which all sums and numbers may be expressed in figures; and the particulars to be contained in such bill shall be written and arranged in the form and manner, and the number of duplicates shall be such as the collector and comptroller shall require; and thereupon the collector and comptroller shall cause a cocket to be written for such goods, making it known that such goods have been so entered; and every cocket shall be signed by such collector and comptroller, and be delivered to the person who shall have made such entry, and such person shall keep and be responsible for the proper use of the same.— § 65.

Goods for Drawback or Bounty.— If any drawback or bounty be allowable upon the exportation of any such goods, or any duty be payable thereon, or any exemption from duty claimed, or if any such goods be exportable only according to some particular rule or regulation, or under some restriction or condition, or for some particular purpose or destination, such goods shall be entered and cleared for shipment by such denominations or descriptions as are used, mentioned, or referred to in the granting of such drawback or bounty, or in the levying of such duty, or granting such exemption, or in the directing of such rules, regulations, restrictions, conditions, purpose, or destination; and if the goods in such entry are charged to pay duty according to the value thereof, such value shall be stated in the entry, and shall be affirmed by the declaration of the exporter or his known agent, to be made upon the entry, and attested by his signature; and if any person shall make such declaration, not being the exporter of such goods, nor his agent duly authorised by him, such person shall forfeit the sum of 100*l.*; and such declaration shall be made in manner and form following, and shall be binding upon the person making the same; (that is to say),

“ I, A. B. of [place of abode] do hereby declare, that I am the exporter of the goods mentioned in this entry, [or, that I am duly authorised by him,] and I do enter the same at the value of .
Witness my hand the day of .
A. B.”— § 66.

Goods undervalued detained.— If upon examination it shall appear to the officers of the customs that such goods are not valued according to the true value thereof, the same may be detained, and (within 2 days) taken and disposed of for the benefit of the Crown, in like manner as is herein-before provided in respect of goods imported, except that no sum in addition to the amount of the valuation and the duties paid shall be paid to the exporter or proprietor of the goods.— § 67.

For Drawback, or from Warehouse, or Duties to be first paid.— The person intending to enter outwards any foreign goods for drawback, at any other port than that at which the duties inwards on such goods had been paid, shall first deliver to the collector or comptroller of the port where the duties on such goods were paid, 2 or more bills, as the case may require, of the particulars of the importation of such goods, and of the entry outwards intended to be made; and thereupon such collector and comptroller, finding such bills to agree with the entry inwards, shall write off such goods from the same, and shall issue a certificate of such entry, with such particulars thereof as shall be necessary for the computation of the drawback allowable on such goods, and setting forth in such certificate the destination of the goods, and the person in whose name they are to be entered for exportation, and also the name of such other port; and such certificate, together with 2 or more bills of the same, as the case may require, in which all sums and numbers may be expressed in figures, being delivered to the collector or comptroller of the port from which the goods are to be exported, shall be the entry outwards of such goods; and such collector and comptroller shall thereupon cause a cocket to be written and delivered for such goods, in manner herein-before directed.— § 68.

Coals Export Bond to Isle of Man and British Possessions.— No cocket shall be granted for the exportation of any coals to the Isle of Man, or to any British possession, until the exporter thereof shall have given security by bond in a penal sum of 40*l.* the chaldron, with condition that the same shall be landed at the place for which they shall be exported, or otherwise accounted for to the satisfaction of the commissioners of the customs; and also with condition to produce (within such time as the said commissioners shall require, to be expressed in such bond,) a certificate of the landing of such coals at such place, under the hand of the collector or comptroller or other proper officer at such place: provided always, that the bond so to be given in respect of coals shall not be liable to any duty of stamps.— § 69.

CLEARANCE OF GOODS.

Packages to be indorsed on Cocket.— Before any part of the goods for which any cocket shall have been granted shall be shipped or waterborne to be shipped, the same shall be duly cleared for shipment with the searcher; and before any goods be cleared for shipment, the particulars of the goods for each clearance shall be indorsed on such cocket, together with the number and denomination or description of the respective packages containing the same; and in the margin of each such indorsement shall be delineated the respective marks and numbers of such packages; and to each such indorsement shall be subjoined, in words at length, an account of the total quantities of each sort of goods intended in such indorsement, and the total number of each sort of package in which such goods are contained, distinguishing such goods, if any, as are to be cleared for any bounty or drawback of excise or customs, and also such goods, if any, as are subject to any duty on exportation, or entitled to any exemption from such duty, and also such goods, if any, as can only be exported by virtue of some particular order or authority, or under some particular restriction or condition, or for some particular purpose or destination; and all goods shipped or waterborne to be shipped, not being duly cleared as aforesaid, shall be forfeited.— § 70.

Cocket indorsed, &c.— The person clearing such goods for shipment shall upon each occasion produce the cocket so indorsed to the searcher, and shall also deliver a shipping bill or copy of such indorsement, referring by names and date to the cocket upon which such indorsement is made, and shall obtain the order of the searcher for the shipment of such goods; and the particulars to be contained in such indorsement and in such shipping bill shall be written and arranged in such form and manner as the collector and comptroller shall require.— § 71.

Coals brought coastwise may be exported without landing.— If any coals shall have been brought coastwise from one port of the United Kingdom to another, and the master shall be minded to proceed with such coals, or any part of them, to parts beyond the seas, it shall be lawful for such master to enter such ship and such coals outwards for the intended voyage, without first landing the coals intended for exportation, provided the officers of the customs shall be satisfied that the quantity of coals left on board does not exceed the quantity so entered outwards.— § 72.

Account of Value to be delivered to the Searcher.— Upon the clearance for shipment of any goods, the produce or manufacture of the United Kingdom, not liable to any export duty, an account, containing an accurate specification of the quantity, quality, and value of such goods, together with a declaration to the truth of the same, signed by the exporter or his known agent, shall be delivered to the searcher by the

person clearing such goods; and if such declaration be false, the person signing the same shall forfeit the sum of 20*l.*; and it shall be lawful for the searcher to call for the invoice, bills of parcels, and such other documents relating to the goods, as he may think necessary for ascertaining the true value of the same: provided always, that if such exporter or agent shall make and subscribe a declaration before the collector or comptroller, that the value of the goods cannot be ascertained in time for the shipment of the same, and such declaration shall be delivered to the searcher, at the time of clearance, a further time of 3 months shall be allowed for the delivery of such separate shipping bill, on failure whereof such exporter or agent shall forfeit the sum of 20*l.* — § 73.

Goods for Excise Drawback. — No drawback of excise shall be allowed upon any goods so cleared, unless the person intending to claim such drawback shall have given due notice to the officer of excise, in form and manner required by any law in force relating to the excise, and shall have obtained, and have produced to the searcher, at the time of clearing such goods, a proper document, under the hand of the officer of excise, containing the necessary description of the goods for which such drawback is to be claimed; and if the goods to be cleared and shipped under the care of the searchers shall, upon examination, be found to correspond in all respects with the particulars of the goods contained in such document, and such goods shall be duly shipped and exported, the searcher shall, if required, certify such shipment upon such document, and shall transmit the same to the officer of excise. — § 74.

Officer of Excise may attend Examination. — It shall be lawful for the officer of excise, if he see fit, to attend and assist at such examination, and to mark or seal the packages, and to keep joint charge of the same, together with the searcher, until the same shall have been finally delivered by him into the sole charge of the searcher, to be shipped and exported under his care. — § 75.

Goods for Duty, Bounty, or Drawback, &c. brought for Shipment. — If any goods which are subject to any duty or restriction, in respect of exportation, or if any goods, which are to be shipped for any drawback or bounty, shall be brought to any quay, wharf, or other place, to be shipped for exportation, and such goods shall not agree with the indorsement on the cocket, or with the shipping bill, the same shall be forfeited; and if any goods prohibited to be exported be found in any package brought as afore-said, such package and every thing contained therein shall be forfeited. — § 76.

Searcher may open any Package; but if correct, must repack. — It shall be lawful for the searcher to open all packages, and fully to examine all goods shipped or brought for shipment at any place in the United Kingdom or in the Isle of Man; and if the goods so examined shall be found to correspond in all respects with the cocket and clearance purporting to be for the same, such goods shall be repacked at the charge of such searcher, who may be allowed such charge by the commissioners of the customs, if they shall see fit so to do. — § 77.

CLEARANCE OF SHIP.

Content to be delivered to Searcher, &c. — Before any ship shall be cleared outwards at any port in the United Kingdom or in the Isle of Man, for parts beyond the seas, with any goods shipped on board the same in such port, the master shall deliver a content of such ship to the searcher, setting forth the name and tonnage of such ship, and the place or places of her destination, and the name of the master, and also an account of the goods shipped on board, and of the packages containing such goods, and of the marks and numbers upon such packages, and a like account of the goods on board, if any, which had been reported inwards for exportation in such ship, so far as any of such particulars can be known by him; and also, before the clearance of such ship, the cockets, with the indorsements and clearances thereon for the goods shipped, shall be finally delivered by the respective shippers of such goods to the searcher, who shall file the same together, and shall attach with a seal a label to the file, showing the number of cockets contained in the file, and shall compare the particulars of the goods in the cockets with the particulars of the goods in such content, and shall attest the correctness thereof by his signature on the label, and on the content; and the master of the ship shall make and sign a declaration before the collector or comptroller to the truth of such content, and shall also answer to the collector or comptroller such questions concerning the ship, the cargo, and the intended voyage, as shall be demanded of him; and thereupon the collector or comptroller shall clear such ship for her intended voyage, and shall notify such clearance, and the date thereof, upon the content, and upon the label to the file of cockets, and upon the victualling bill, and also in the book of ships' entries outwards, for the information of all parties interested, and shall transmit the content, and the cockets, and the victualling bill to the searcher; and the particulars to be contained in such content shall be written and arranged in such form and manner as the collector and comptroller shall require. — § 78.

File of Cockets, &c. delivered to Master. — The file of cockets and the victualling bill shall thereupon be delivered by the searcher to the master of such ship, at such station within the port and in such manner as shall be appointed by the commissioners of his Majesty's customs for that purpose; and such file of cockets and victualling bill, so delivered, shall be kept by the master of such ship as the authority for departing from the port with the several parcels and packages of goods and of stores on board, so far as they shall agree with the particulars in the indorsements on such cockets or with such victualling bill. — § 79.

In Ballast. — If any ship is to depart in ballast from the United Kingdom or from the Isle of Man for parts beyond the seas, having no goods on board except the stores of such ship borne upon the victualling bill or any goods reported inwards for exportation in such ship, the master of such ship shall, before her departure, answer to the collector or comptroller such questions touching her departure and destination as shall be demanded of him; and thereupon the collector or comptroller shall clear such ship in ballast, and shall notify such clearance and the date thereof on the victualling bill, and also in the book of ships' entries outwards, for the information of all parties interested; and such victualling bill shall be kept by the master of such ship as the clearance of the same. — § 80.

Part of former Cargo reported for Exportation. — If there be on board any ship any goods of the inward cargo which were reported for exportation in the same, the master shall, before clearance outwards of such ship from any port in the United Kingdom or in the Isle of Man, deliver to the searcher a copy of the report inwards of such goods, certified by the collector and comptroller; and such copy, being found to correspond with the goods so remaining on board, shall be the authority to the searcher to pass such ship with such goods on board; and being signed by the searcher, and filed with the cockets, shall be the clearance of the ship for those goods. — § 81.

If any Passengers, Master may enter Baggage in his Name. — If any passengers are to depart in any ship from the United Kingdom or from the Isle of Man for parts beyond the seas, it shall be lawful for the master of such ship to pass an entry and to receive a cocket in his name for the necessary personal baggage of all such passengers, and duly to clear such baggage for shipment in their behalf, stating in such clearances the particulars of the packages and the names of the respective passengers; and if such ship is to take no other goods than the necessary personal baggage of passengers actually going the voyage, it shall be lawful for such master to enter such ship outwards in ballast for passengers only; and if no other goods than such baggage duly entered and cleared be taken on board such ship, the same shall be deemed to be a ship in ballast, notwithstanding such baggage, and shall be described in the clearance, on the content, and on the label to the cocket or cockets, and on the victualling bill, and in the book of ships' entries, as a ship cleared in ballast, except as to the necessary personal baggage of passengers going the voyage. — § 82.

Master may enter Goods for private Use of Self and Crew. — If the master and crew of any foreign ship which is to depart in ballast from the United Kingdom for parts beyond the seas, shall be desirous to take on board chalk rubbish by way of ballast, or to take with them for their private use any small quantities of goods of British manufacture, it shall be lawful for such master, without entering such ship outwards, to pass

an entry in his name, and receive a cocket free of any export duty for all such goods, under the general denomination of British manufactures not prohibited to be exported, being for the use and privilege of the master and crew, and not being of greater value than in the proportion of 20*l.* for the master, and 10*l.* for the mate, and 5*l.* for each of the crew, and stating that the ship is in ballast; and the master shall duly clear such goods for shipment in behalf of himself and crew, stating in such clearances the particulars of the goods and packages, and the names of the crew who shall jointly or severally take any of such goods under this privilege; and such ship shall be deemed to be a ship in ballast, and be cleared as such, and without a content, notwithstanding such goods or such cocket or cockets; and such clearance shall be notified by the collector or comptroller on the label to the cocket or cockets, and on the victualling bill, and in the book of ships' entries, as a clearance in ballast, except as to the privilege of the master and crew. — § 83.

Officers may board any Ship after Clearance. — It shall be lawful for the officers of the customs to go on board any ship after clearance outwards, within the limits of any port in the United Kingdom or in the Isle of Man, or within 4 leagues of the coast thereof, and to demand the file of cockets and the victualling bill, and if there be any goods or stores on board not contained in the indorsements on the cockets, nor in the victualling bill, such goods or stores shall be forfeited; and if any goods contained in such indorsements be not on board, the master shall forfeit the sum of 20*l.* for every package or parcel of goods contained in such indorsements and not on board; and if any cocket be at any time falsified, the person who shall have falsified the same, or who shall have wilfully used the same, shall forfeit the sum of 100*l.* — § 84.

Ships to bring to at Stations. — Every ship departing from any port in the United Kingdom or in the Isle of Man shall bring to at such stations within the port as shall be appointed by the commissioners of his Majesty's customs for the landing of officers from such ships, or for further examination previous to such departure. — § 85.

DEBENTURE GOODS.

Entry in Name of real Owner. — No drawback or bounty shall be allowed upon the exportation from the United Kingdom of any goods, unless such goods shall have been entered in the name of the person who was the real owner thereof at the time of entry and shipping, or of the person who had actually purchased and shipped the same, in his own name and at his own liability and risk, on commission, according to the practice of merchants, and who was and shall have continued to be entitled in his own right to such drawback or bounty, except in the cases herein-after provided for. — § 86.

Declaration to Exportation, and to Property, and to Right to Drawback or Bounty. — Such owner or commission merchant shall make and subscribe a declaration upon the debenture that the goods mentioned therein have been actually exported, and have not been relanded, and are not intended to be relanded in any part of the United Kingdom, nor in the Isle of Man (unless entered for the Isle of Man), nor in the islands of Faro or Ferro, and that he was the real owner thereof at the time of entry and shipping, or that he had purchased and shipped the said goods in his own name and at his own liability and risk, on commission, as the case may be, and that he was and continued to be entitled to the drawback or bounty thereon in his own right: provided always, that if such owner or merchant shall not have purchased the right to such drawback or bounty, he shall declare under his hand upon the entry and upon the debenture the person who is entitled thereto, and the name of such person shall be stated in the cocket and in the debenture; and the receipt of such person on the debenture shall be the discharge for such drawback or bounty. — § 87.

Agent may pass Entry, and receive Drawback, and make the Declaration, &c. — If such owner or merchant shall be resident in some part of the United Kingdom, being more than 20 miles from the custom-house of the port of shipment, he may appoint any person to be his agent to make and pass his entry, and to clear and ship his goods, and to receive for him the drawback or bounty payable on his debenture, if payable to him, provided the name of such agent and the residence of such owner or merchant be subjoined to the name of such owner or merchant in the entry and in the cocket for such goods; and such agent, being duly informed, shall make declaration upon the entry, if any be necessary, and also upon the debenture, in behalf of such owner or merchant, to the effect before required of such owner or merchant, and shall answer such questions touching his knowledge of the exportation of such goods and the property therein, and of the right to the drawback or bounty, as shall be demanded of him by the collector or comptroller; and if any such goods be exported by any corporation or company trading by a joint stock, it shall be lawful for them to appoint any person to be their agent for the like purposes and with the like powers to act in their behalf. — § 88.

Property of Persons abroad. — If any goods which are to be exported for drawback be the property of any person residing abroad, having been consigned by the owner thereof to some person as his agent residing in the United Kingdom, to be exported through the same to parts beyond the seas, by such agent, upon account of such owner, it shall be lawful for such person (being the consignee by whom and in whose name the duties inwards on such goods had been paid, or his legal representative), in like manner, as agent for such owner, to enter, clear, and ship such goods for him, and upon like conditions to receive for him the drawback payable thereon. — § 89.

Shipment within 3 Years, and Payment within 2 Years. — No drawback shall be allowed upon the exportation of any goods unless such goods be shipped within 3 years after the payment of the duties inwards thereon, and no debenture for any drawback or bounty allowed upon the exportation of any goods shall be paid after the expiration of 2 years from the date of the shipment of such goods, and no drawback shall be allowed upon any goods which by reason of damage or decay shall have become of less value for home use than the amount of such drawback; and all goods so damaged which shall be cleared for any drawback shall be forfeited, and the person who caused such goods to be so cleared shall forfeit the sum of 200*l.* or treble the amount of the drawback in such case, at the election of the commissioners of the customs. — § 90.

Issuing and passing Debenture. — For the purpose of computing and paying any drawback or bounty payable upon any goods duly entered, shipped, and exported, a debenture shall, in due time after such entry, be prepared by the collector and comptroller, certifying in the first instance the entry outwards of such goods; and so soon as the same shall have been duly exported, and a notice containing the particulars of the goods shall have been delivered by the exporter to the searcher, the shipment and exportation thereof shall be certified to the collector and comptroller, upon such debenture, by the searcher, and the debenture shall thereupon be computed and passed with all convenient despatch, and be delivered to the person entitled to receive the same. — § 91.

Certificate of landing in Isle of Man. — No drawback or bounty shall be allowed for any goods exported from the United Kingdom to the Isle of Man, until a certificate shall be produced from the collector and comptroller of the customs of the Isle of Man of the due landing of such goods. — § 92.

Press-packing, and Declaration of Packer. — No drawback or bounty shall be allowed for any goods exported from the United Kingdom in bales cleared as being press-packed, unless the quantities and qualities of the goods in each of such bales shall be verified by the master packer thereof, or, in case of unavoidable absence, by the foreman of such packer, having knowledge of the contents of the bales, by declaration made and subscribed upon the cocket before the collector or comptroller; or if such packer reside more than 10 miles from the port, then by declaration made and subscribed upon an account of such goods, before a magistrate or justice of the peace for the county or place where such packer shall reside; and if such bales be not cleared as being press-packed, then the searcher, having opened any such bale, shall not be required to repack the same at his charge. — § 93.

Licensed Lightermen, &c. — No goods cleared for drawback or bounty, or from the warehouse, shall be carried waterborne, to be put on board any ship for exportation from the United Kingdom, by any person, unless such persons shall be authorised for that purpose by licence under the hands of the commissioners of the customs; and before granting such licence, it shall be lawful for the said commissioners to require such security by bond for the faithful and incorrupt conduct of such person as they shall deem necessary; and after granting such licence it shall be lawful for the said commissioners to revoke the same, if the person to whom the same shall have been granted shall be convicted of any offence against the laws relating to the customs or excise: provided always, that all such licences which shall be in force at the time of the commencement of this act shall continue in force as if the same had been afterwards granted under the authority of this act. — § 94.

Warehouse or Debenture Goods not exported. — If any goods which have been taken from the warehouse to be exported from the same, or any goods which have been cleared to be exported for any drawback or bounty, shall not be duly exported to parts beyond the seas, or shall be reloaded in any part of the United Kingdom (such goods not having been duly reloaded or discharged as short-shipped under the care of the proper officers), or shall be landed in the islands of Faro or Ferro, or shall be carried to any of the islands of Guernsey, Jersey, Alderney, Sark, or Man (not having been duly entered, cleared, and shipped to be exported directly to such island), the same shall be forfeited, together with the ship from or by which the same had been so reloaded, landed, or carried, and any other ship, vessel, boat, or craft which may have been used in so reloading, landing, or carrying such goods; and any person by whom or by whose orders or means such goods shall have been so taken or cleared, or so reloaded, landed, or carried, shall forfeit a sum equal to treble the value of such goods. — § 95.

Drawback of Duties on Wine allowed for Officers in the Navy. — Drawback of the whole of the duties of customs shall be allowed for wine intended for the consumption of officers of his Majesty's navy, on board such of his Majesty's ships in actual service as they shall serve in, not exceeding the quantities of wine, in any 1 year, for the use of such officers, herein-after respectively mentioned; (that is to say),

	Gallons.		Gallons.
For every admiral	1,260	For every captain of the third, fourth, and fifth rate	420
— vice-admiral	1,050	— captain of an inferior rate	210
— rear-admiral	840	— lieutenant, and other commanding officer,	
— captain of the first and second rate	630	and for every marine officer	105

provided always, that such wine be shipped only at one of the ports herein-after mentioned; (that is to say), London, Rochester, Deal, Dover, Portsmouth, Plymouth, Yarmouth, Falmouth, Belfast, Dublin, Cork, Leith, or Glasgow. — § 96.

Persons entering Wine for Drawback to declare the Name and Rank of Officer claiming same. — The person entering such wine, and claiming the drawback for the same, shall state in the entry and declare on the debenture the name of the officer for whose use such wine is intended, and of the ship in which he serves; and such wine shall be delivered into the charge of the officers of the customs at the port of shipment, to be secured in the king's warehouse until the same shall be shipped under their care; and such officers having certified upon the debenture the receipt of the wine into their charge, the debenture shall be computed and passed, and be delivered to the person entitled to receive the same. — § 97.

Officers leaving the Service, &c. such Wine permitted to be transferred to others. — If any such officer shall leave the service or be removed to another ship, it shall be lawful for the officers of the customs of any of the ports before mentioned to permit the transfer of any such wine from one officer to another, as part of his proportion, whether on board the same ship or another, or the transhipment from one ship to another for the same officer, or the reloading and warehousing for future reshipment; and it shall also be lawful for the officers of customs at any port to receive back the duties for any of such wine, and deliver the same for home use: provided always, that if any of such wine be not laden on board the ship for which the same was intended, or be unladen from such ship without permission of the proper officer of the customs, the same shall be forfeited. — § 98.

Pursers of his Majesty's Ships of War may ship Tobacco for Use of Crew free of Duty, on giving Bond. — It shall be lawful for the purser of any of his Majesty's ships of war in actual service to enter and ship at the ports of Rochester, Portsmouth, or Plymouth, in the proportions herein-after mentioned, any tobacco there warehoused in his name or transferred into his name, for the use of the ship in which he shall serve; provided such purser shall deliver to the collector or comptroller of such port a certificate from the captain of such ship, stating the name of the purser and the number of men belonging to the ship, and shall also give bond, with one sufficient surety, in treble the duties payable on the tobacco, that no part thereof shall be reloaded in the United Kingdom without leave of the officers of the customs, or be landed in either of the islands of Guernsey, Jersey, Alderney, Sark, or Man. — § 99.

Purser removed from one Ship to another may tranship Tobacco with Permission of Collector. — If any purser shall be removed from one ship to another, it shall be lawful for the collector and comptroller of the port where such ship shall be to permit the transhipment of the remains of any such tobacco for the use of such other ship, upon due entry of such tobacco by such purser, setting forth the time when and the port at which such tobacco was first shipped; and if any such ship shall be paid off, it shall be lawful for the collector and comptroller of any port where such ship shall be paid off to permit the remains of any such tobacco to be landed, and to be entered by the purser of such ship, either for payment of duties, or to be warehoused for the term of 6 months, for the supply of some other such ship, in like manner as any tobacco may be warehoused and supplied at either of the ports before mentioned, or for payment of all duties within such 6 months: provided always, that all tobacco warehoused for the purpose of so supplying his Majesty's ships of war shall be subject to the provisions of this act made for the warehousing of tobacco generally, as far as the same are applicable, and are not expressly altered by any of the provisions herein particularly made. — § 100.

Quantity of Tobacco not to exceed, &c. — No greater quantity of such tobacco shall be allowed to any ship of war than 2 lbs. by the lunar month for each of the crew of such ship, nor shall any greater quantity be shipped at any one time than sufficient to serve the crew of such ship for 6 months, after such rate of allowance; and the collector and comptroller of the port at or from which any such tobacco shall be supplied to any such ship, or landed from any such ship, or transferred from one such ship to another, shall transmit a particular account thereof to the commissioners of his Majesty's customs, in order that a general account may be kept of all the quantities supplied to and consumed on board each of such ships under the allowances before granted. — § 101.

Times and Places for shipping Goods. — No goods shall be put off from any wharf, quay, or other place, or shall be waterborne in order to be exported, but only on days not being Sundays or holidays, and in the day-time; (that is to say), from the first day of September until the last day of March, betwixt sun-rising and sun-setting, and from the last day of March until the first day of September, between the hours of 7 of the clock in the morning and 4 of the clock in the afternoon; nor shall any such goods be then put off or waterborne for exportation unless in the presence or with the authority of the proper officer of the customs, nor except from a legal quay appointed by his Majesty, or at some wharf, quay, or place appointed by the commissioners of his Majesty's customs for the shipping of such goods by sufferance. — § 102.

Penalty for exporting prohibited Goods. — If any goods liable to forfeiture for being shipped for exportation shall be shipped and exported without discovery by the officers of the customs, the person or persons who shall have caused such goods to be exported shall forfeit double the value of such goods. — § 103.

PROHIBITIONS OUTWARDS.

Prohibitions and Restrictions absolute or modified.—The several sorts of goods enumerated or described in the Table following (denominated “A Table of Prohibitions and Restrictions Outwards”) shall be either absolutely prohibited to be exported from the United Kingdom, or shall be exported only under the restrictions mentioned in such Table, according as the several sorts of such goods are respectively set forth therein; (that is to say),

A TABLE OF PROHIBITIONS AND RESTRICTIONS OUTWARDS.

Clocks and watches; viz. any outward or inward box, case, or dial plate, of any metal, without the movement in or with every such box, case, or dial plate, made up fit for use, with the clock or watchmaker's name engraven thereon.

Lace; viz. any metal inferior to silver which shall be spun, mixed, wrought, or set upon silk, or which shall be gilt, or drawn into wire, or flatted into plate, and spun or woven, or wrought into or upon, or mixed with lace, fringe, cord, embroidery, tambour work, or buttons, made in the gold or silver lace manufactory, or set upon silk, or made into bullion spangles, or pearl or any other materials made in the gold or silver lace manufactory, or which shall imitate or be meant to imitate such lace, fringe, cord, embroidery, tambour work, or buttons; nor shall any person export any copper, brass, or other metal which shall be silvered or drawn into wire, or flatted into plate, or made into bullion spangles, or pearl or any other materials used in the gold or silver lace manufactory, or in imitation of such lace, fringe, cord, embroidery, tambour work, or buttons, or of any of the materials used in making the same, and which shall hold more or bear a greater proportion than 3 penny-weights of fine silver to the pound avoirdupois of such copper, brass, or other metals.

any metal inferior to silver, whether gilt, silvered, stained, or coloured, or otherwise, which shall be worked up or mixed with gold or silver in any manufacture of lace, fringe, cord, embroidery, tambour work, or buttons.

Tools and utensils; viz. any machine, engine, tool, press, paper, utensil, or instrument used in or proper for the preparing, working, pressing, or finishing of the woollen, cotton, linen, or silk manufactures of this kingdom, or any other goods wherein wool, cotton, linen, or silk is used, or any part of such machines, engines, tools, presses, paper, utensils, or instruments, or any model or plan thereof, or any part thereof; except wool cards or stock cards not worth above 4s. per pair, and spinners' cards not worth above 1s. 6d. per pair, used in the woollen manufactures.

blocks, plates, engines, tools, or utensils commonly used in

or proper for the preparing, working up, or finishing of the calico, cotton, muslin, or linen printing manufactures, or any part of such blocks, plates, engines, tools, or utensils.

rollers, either plain, grooved, or of any other form or denomination, of cast iron, wrought iron, or steel, for the rolling of iron or any sort of metals, and frames, beds, pillars, screws, pinions, and each and every implement, tool, or utensil thereunto belonging; rollers, slitters, frames, beds, pillars, and screws for slitting mills; presses of all sorts, in iron and steel, or other metals, which are used with a screw exceeding 1½ inch in diameter, or any parts of these several articles, or any model of the before-mentioned utensils, or any part thereof; all sorts of utensils, engines, or machines used in the casting or boring of cannon or any sort of artillery, or any parts thereof, or any models of tools, utensils, engines, or machines used in such casting or boring, or any parts thereof; hand-stamps, dog-head stamps, pulley stamps, hammers, and anvils for stamps; presses of all sorts called cutting-out presses, beds or punches to be used therewith, either in parts or pieces, or fitted together; scouring or shading engines; presses for horn buttons; dies for horn buttons; rolled metal, with silver thereon; parts of machines not fitted into buttons, or in an unfinished state; engines for chasing, stocks for casting buckles, buttons, and rings; die-sinking tools of all sorts; engines for making button-shanks; laps of all sorts, tools for pinching of glass; engines for covering of whips; bars of metal covered with gold or silver, and burnishing stones, commonly called blood-stones, either in the rough state or finished for use; wire moulds for making paper; wheels of metal, stone, or wood, for cutting, roughing, smoothing, polishing, or engraving glass; pincells, pincers, sheers, and pipes used in blowing glass; potters' wheels and lathes, for plain, round, and engine turning; tools used by saddlers, harness-makers, and bridle-makers, viz. candle strainers, side strainers, point strainers, creasing irons, screw creasers, wheel irons, seat irons, pricking irons, bolstering irons, clams, and head knives. frames for making wearing apparel.

A List of Goods which may be prohibited to be exported by Proclamation or Order in Council.

Arms, ammunition, and gunpowder.

Ashes, pot and pearl.

Military stores and naval stores, and any articles (except copper) which his Majesty shall judge capable of being con-

verted into or made useful in increasing the quantity of military or naval stores.
Provision, or any sort of victual which may be used as food by man.

And if any goods shall be exported, or be waterborne to be exported, from the United Kingdom, contrary to any of the prohibitions or restrictions mentioned in such table in respect of such goods, the same shall be forfeited. — § 104.

The sections from 105. to 118., both inclusive, relate to the COASTING TRADE, and are given under that head.

CONSTRUCTION IN GENERAL.

Terms used in Acts.—Whenever the several terms or expressions following shall occur in this act, or in any other act relating to the customs, or to trade and navigation, the same shall be construed respectively in the manner herein-after directed; (that is to say,) the term “ship” shall be construed to mean ship or vessel generally, unless such term shall be used to distinguish a ship from sloops, brigantines, and other classes of vessels; and the term “master” of any ship shall be construed to mean the person having or taking the charge or command of such ship; the term “owners” and the term “owner” of any ship shall be construed alike to mean 1 owner, if there be only 1, and any or all the owners if there be more than 1; the term “mate” of any ship shall be construed to mean the person next in command of such ship to the master thereof; the term “seaman” shall be construed to mean alike seaman, mariner, sailor, or landsman, being one of the crew of any ship; the term “British possession” shall be construed to mean colony, plantation, island, territory, or settlement belonging to his Majesty; the term “his Majesty” shall be construed to mean in his Majesty, his heirs, and successors; the term “East India Company” shall be construed to mean the United Company of Merchants of England trading to the East Indies; the term “limits of the East India Company's charter” shall be construed to mean all places and seas eastward of the Cape of Good Hope to the Straits of Magellan; the term “collector and comptroller” shall be construed to mean the collector and comptroller of the customs of the port intended in the sentence; whenever mention is made of any public officer, the officer mentioned shall be deemed to be such officer for the time being; the term “warehouse” shall be construed to mean any place, whether house, shed, yard, timber pond, or other place in which goods entered to be warehoused upon importation may be lodged, kept, and secured without payment of duty, or although prohibited to be used in the United Kingdom; the term “king's warehouse” shall be construed to mean any place provided by the Crown for lodging goods therein for security of the customs. — § 119.

Malta in Europe.—The island of Malta and its dependencies shall be deemed to be in Europe. — § 120.

GENERAL REGULATIONS.

Weights, Measures, Currency, and Management.—All duties, bounties, and drawbacks of customs shall be paid and received in every part of the United Kingdom and of the Isle of Man in British currency, and according to Imperial weights and measures; and in all cases where such duties, bounties, and drawbacks are imposed and allowed according to any specific quantity, or any specific value, the same shall be deemed to apply in the same proportion to any greater or less quantity or value; and all such duties, bounties, and drawbacks shall be under the management of the commissioners of the customs. — § 121.

Collector to take Bonds in respect of Goods relating to the Customs.—All bonds relating to the customs required to be given in respect of goods or ships shall be taken by the collector and comptroller for the use of his Majesty; and after the expiration of 3 years from the date thereof, or from the time, if any, limited therein for the performance of the condition thereof, every such bond upon which no prosecution or suit shall have been commenced shall be void, and may be cancelled and destroyed. — § 122.

Mode of ascertaining Strength of Foreign Spirits.—The mode of ascertaining the strengths and quantities of foreign spirits imported into the United Kingdom should at all times be exactly similar to the mode in practice for ascertaining the strengths and quantities of spirits made within the United Kingdom; be it therefore enacted, that the same instruments, and the same Tables and scales of graduation, and the

same rules and methods, as the officers of the excise shall by any law in force for the time being be directed to use, adopt, and employ in trying and ascertaining the strengths and quantities of spirits made within the United Kingdom, for the purpose of computing and collecting the duties of excise payable thereon, shall be used, adopted, and employed by the officers of the customs in trying and ascertaining the strengths and quantities of spirits imported into the United Kingdom, for the purpose of computing and collecting the duties of customs payable thereon. — § 123.

Officers of Customs to take Sample of Goods. — It shall be lawful for the officers of the customs to take such samples of any goods as shall be necessary for ascertaining the amount of any duties payable on the same; and all such samples shall be disposed of and accounted for in such manner as the commissioners of his Majesty's customs shall direct. — § 124.

Time of an Importation and of an Exportation defined. — If, upon the first levying or repealing of any duty, or upon the first granting or repealing of any drawback or bounty, or upon the first permitting or prohibiting of any importation or exportation, whether inwards, outwards, or coastwise, in the United Kingdom or in the Isle of Man, it shall become necessary to determine the precise time at which an importation or exportation of any goods made and completed shall be deemed to have had effect, such time, in respect of importation, shall be deemed to be the time at which the ship importing such goods had actually come within the limits of the port at which such ship shall in due course be reported, and such goods be discharged; and such time, in respect of exportation, shall be deemed to be the time at which the goods had been shipped on board the ship in which they had been exported; and if such question shall arise upon the arrival or departure of any ship, in respect of any charge or allowance upon such ship, exclusive of any cargo, the time of such arrival shall be deemed to be the time at which the report of such ship shall have been or ought to have been made; and the time of such departure shall be deemed to be the time of the last clearance of such ship with the collector and comptroller for the voyage upon which she had departed. — § 125.

Return of Duty overpaid. — Although any duty of customs shall have been overpaid, or although, after any duty of customs shall have been charged and paid, it shall appear or be judicially established that the same had been charged under an erroneous construction of the law, it shall not be lawful to return any such overcharge after the expiration of 3 years from the date of such payment. — § 126.

Tonnage or Burden of Ships declared. — The tonnage or burden of every British ship within the meaning of this act shall be the tonnage set forth in the certificate of registry of such ship, and the tonnage or burden of every other ship shall, for the purposes of this act, be ascertained in the same manner as the tonnage of British ships is ascertained. — § 127.

Officers may refuse Master of British Ship, unless indorsed on Register. — It shall be lawful for the officers of customs at any port under British dominion where there shall be a collector and comptroller of the customs to refuse to admit any person to do any act at such port as master of any British ship, unless his name shall be inserted in or have been indorsed upon the certificate of registry of such ship as being the master thereof, or until his name shall have been so indorsed by such collector and comptroller. — § 128.

Falsifying Documents. — If any person shall counterfeit or falsify, or wilfully use when counterfeited or falsified, any entry, warrant, cocket, or transire, or other document for the unlading, lading, entering, reporting, or clearing of any ship or vessel, or for the landing or shipping of any goods, stores, baggage, or article whatever, or shall by any false statement procure any writing or document to be made for any of such purposes, every person so offending shall for every such offence forfeit the sum of 200*l.*; provided always, that this penalty shall not attach to any particular offence for which any other penalty shall be expressly imposed by any law in force for the time being. — § 129.

Authority of an Agent may be required. — Whenever any person shall make any application to any officer of the customs to transact any business on behalf of any other person, it shall be lawful for such officer to require of the person so applying to produce a written authority from the person on whose behalf such application shall be made, and in default of the production of such authority, to refuse to transact such business. — § 130.

Persons falsifying Declaration liable to Penalty. — If any declaration required to be made by this act or by any other act relating to the customs (except declarations to the value of goods) be untrue in any particular, or if any person required by this act or by any other act relating to the customs to answer questions put to him by the officers of the customs, touching certain matters, shall not truly answer such questions, the person making such declaration or answering such questions shall, over and above any other penalty to which he may become subject, forfeit the sum of 100*l.* — § 131.

Seizures. — All goods, and all ships, vessels, and boats, which by this act or any act at any time in force relating to the customs shall be declared to be forfeited, shall and may be seized by any officer of the customs; and such forfeiture of any ship, vessel, or boat shall be deemed to include the guns, tackle, apparel, and furniture of the same; and such forfeiture of any goods shall be deemed to include the proper package in which the same are contained. — § 132.

Restoration of seized Goods, Ships, &c. — In case any goods, ships, vessels, or boats shall be seized as forfeited, or detained as under-valued, by virtue of any act of parliament relating to the customs, it shall be lawful for the commissioners of his Majesty's customs to order the same to be restored in such manner and on such terms and conditions as they shall think fit to direct; and if the proprietor of the same shall accept the terms and conditions prescribed by the said commissioners, he shall not have or maintain any action for recompence or damage on account of such seizure or detention; and the person making such seizure shall not proceed in any manner for condemnation. — § 133.

Remission of Forfeitures, &c. — If any ship shall have become liable to forfeiture on account of any goods laden therein, or unladen therefrom, or if the master of any ship shall have become liable to any penalty on account of any goods laden in such ship or unladen therefrom, and such goods shall be small in quantity or of trifling value, and it shall be made appear to the satisfaction of the commissioners of his Majesty's customs that such goods had been laden or unladen contrary to the intention of the owners of such ship, or without the privity of the master thereof, as the case may be, it shall be lawful for the said commissioners to remit such forfeiture, and also to remit or mitigate such penalty, as they shall see reason to acquit such master of all blame in respect of such offence, or more or less to attribute the commission of such offence to neglect of duty on his part as master of such ship; and every forfeiture and every penalty, or part thereof, so remitted, shall be null and void, and no suit or action shall be brought or maintained by any person whatever on account thereof. — § 134.

Ships not bringing to at Stations, Masters to forfeit. — If any ship coming up or departing out of any port in the United Kingdom or in the Isle of Man, shall not bring to at the proper stations in such port appointed by the commissioners of his Majesty's customs for the boarding or landing of officers of the customs, the master of such ship shall for every such offence forfeit the sum of 100*l.* — § 135.

Officers may be stationed in Ships in the Limits of any Port. — It shall be lawful for the commissioners of his Majesty's customs, and for the collector and comptroller of any port under their directions, to station officers on board any ship while within the limits of any port in the United Kingdom or in the Isle of Man; and the master of every ship on board of which any officer is so stationed shall provide every such officer sufficient room under the deck, in some part of the fore-castle or steerage, for his bed or hammock, and in case of neglect or refusal so to do shall forfeit the sum of 100*l.* — § 136.

Power to charge Rent in King's Warehouse. — Whenever any goods shall be taken to and secured in any of the king's warehouses in the United Kingdom or in the Isle of Man, for security of the duties thereon, or to prevent the same from coming into home use, it shall and may be lawful for the commissioners of his Majesty's customs to charge and demand and receive warehouse rent for such goods for all such time as the same shall remain in such warehouse, at the same rate as may be payable for the like

goods when warehoused in any warehouse in which such goods may be warehoused without payment of duty: provided always, that it shall be lawful for the Lords Commissioners of his Majesty's Treasury, or the commissioners of his Majesty's customs, by warrant or order under their hands respectively, from time to time to fix the amount of rent which shall be payable for any goods secured in any of the king's warehouses as aforesaid. — § 137.

Power to sell Goods not cleared from King's Warehouse. — In case such goods shall not be duly cleared from the king's warehouse within 3 calendar months, (or sooner, if they be of a perishable nature,) it shall be lawful for the commissioners of his Majesty's customs to cause such goods to be publicly sold by auction, for home use or for exportation, as the case may be; and the produce of such sale shall be applied towards the payment of the duties, if sold for home use, and of the warehouse rent and all other charges; and the overplus (if any) shall be paid to the person authorised to receive the same: provided always, that it shall be lawful for the said commissioners to cause any of such goods to be destroyed as cannot be sold for a sum sufficient to pay such duties and charges, if sold for home use, or sufficient to pay such charges, if sold for exportation: provided also, that if such goods shall have been landed by the officers of the customs, and the freight of the same shall not have been paid, the produce of such sale shall be first applied to the payment of such freight. — § 138.

Power for his Majesty to appoint Ports and legal Quays. — It shall be lawful for his Majesty, by his commission out of the Court of Exchequer, from time to time to appoint any port, haven, or creek in the United Kingdom, or in the Isle of Man, and to set out the limits thereof, and to appoint the proper places within the same to be legal quays for the lading and unlading of goods, and to declare that any place which had been set out as a legal quay by such authority shall be no longer a legal quay, and to appoint any new place within any port to be a legal quay for the lading and unlading of goods: provided always, that all ports, havens, and creeks, and the respective limits thereof, and all legal quays, appointed and set out and existing as such at the commencement of this act under any law till then in force, shall continue to be such ports, havens, creeks, limits, and legal quays respectively as if the same had been appointed and set out under the authority of this act. — § 139.

Averment of Offence. — In any information or other proceeding for any offence against any act made or to be made relating to the customs, the averment that such offence was committed within the limits of any port shall be sufficient, without proof of such limits, unless the contrary be proved. — § 140.

Commissioners may appoint Suffrance Wharfs. — It shall be lawful for the commissioners of his Majesty's customs from time to time, by any order under their hands, to appoint places to be suffrance wharfs, for the lading and unlading of goods by suffrance, to be duly issued by them, or by the proper officers under their directions, in such manner and in such cases as they shall see fit. — § 141.

No Ships engaged in the Carriage of Letters to import or export Goods. — No ship or boat appointed and employed ordinarily for the carriage of letters shall import or export any goods without permission of the commissioners of his Majesty's customs, under the penalty of the forfeiture of 100*l.*, to be paid by the master of such ship or boat. — § 142.

No Person deemed an Apprentice until Indenture enrolled with Collector. — No person shall be deemed to be an apprentice for the purposes of an act passed in the 4th year of the reign of his late Majesty, intituled "An Act (4 Geo. 4. c. 25.) for regulating the Number of Apprentices to be taken on board British Merchant Vessels, and for preventing Desertion of Seamen," unless the indenture of such apprentice shall have been enrolled with the collector and comptroller of the port from which any such apprentice shall first go to sea after the date of such indenture, or in default of such enrolment, until the same shall have been enrolled at some port from which the ship in which such apprentice shall afterwards go to sea shall be cleared. — § 143.

Licensed Agents. — It shall not be lawful for any person to act as an agent for transacting any business at the Custom-house in the port of London which shall relate to the entry or clearance of any ship, or of any goods, or of any baggage, unless authorised so to do by licence of the commissioners of his Majesty's customs, who are hereby empowered to require bond to be given by every person to whom such licence shall be granted, with 1 sufficient surety, in the sum of 1,000*l.*, for the faithful and incorrupt conduct of such person and of his clerks acting for him: provided always, that such bond shall not be required of any person who shall be one of the sworn brokers of the city of London; and if any person shall act as such agent, not being so licensed, or if any person shall be in partnership in such agency with any person not so licensed, such person shall, in either case, for every such offence forfeit the sum of 100*l.* — § 144.

Treasury may revoke Licence. — It shall be lawful for the said commissioners of his Majesty's treasury, by any order under their hands, to revoke any such licence; and after a copy of such order shall have been delivered to such person or to his clerk, or left at his usual place of abode or business, such licence shall be void. — § 145.

Not to extend to Clerks or Servants of Individuals, nor to Clerks in Long Room. — Nothing herein contained shall extend to prevent the clerk or servant of any person, or of any persons in co-partnership, from transacting any business at the Custom-house on account of such person or persons, without such licence; provided such clerk or servant shall not transact any such business as clerk, servant, or agent to any other person. — § 146.

Agent may appoint Clerks to act for him only. — It shall be lawful for any such agent or agents in co-partnership to appoint any person without licence to be his or their clerk in transacting such agency: provided always, that no person shall be admitted to be such clerk to more than 1 agent or co-partnership of agents, nor until his name and residence, and the date of his appointment, shall have been indorsed on the licence of every such agent, and signed by him, and witnessed by the signature of the collector and comptroller of the customs, unless such person shall have been appointed with consent of the commissioners of his Majesty's customs before the commencement of this act. — § 147.

Treasury may extend Regulations to other Ports. — It shall be lawful for the said commissioners of his Majesty's treasury, by their warrant, to be published in the *London or Dublin Gazette*, to extend the regulations herein-before made relating to agents in the port of London to agents at any other port in Great Britain, or at any port in Ireland. — § 148.

IMPORTS AND EXPORTS, the articles imported into and exported from a country.

We have explained in another article (**BALANCE OF TRADE**), the mode in which the value of the imports and exports is officially determined by the Custom-house, and have shown the fallacy of the common notions as to the advantage of the exports exceeding the imports. The scale of prices according to which the official value of the imports and exports is determined having been fixed so far back as 1698, the account is of no use as showing their true value; but it is of material importance as showing the fluctuations in their quantity. We were anxious, had the means existed, to have given accounts of the various articles imported and exported at different periods during the last century, that the comparative increase or diminution of the trade in each might have been exhibited in one general view. Unluckily, however, no means exist for completing such an account. The Tables published by Sir Charles Whitworth, Mr. Macpherson, and others, specify only the aggregate value of the imports from and exports to particular countries, without specifying the articles or their value of which such imports and

exports consisted. And on applying at the Custom-house, we found that the fire in 1814 had destroyed the records; so that there were no means of compiling any complete account of the value of the articles imported or exported previously to that period. We therefore have been obliged to confine ourselves, except as respects the period since 1815, to an attempt to exhibit the amount of the trade with each country for such periods as seemed best calculated to show its real progress. Those selected for this purpose, in the first of the following Tables, are periods of peace; for, during war, the commerce with particular countries is liable to be extended or depressed so far beyond its natural limits as to afford no means of judging of its ordinary amount. The averages given in the Table (with the exception of 1802), are sufficiently extensive to neutralise the influence of such extraordinary circumstances (whether arising from bad harvests, the repeal or imposition of duties, or any other cause), as might materially affect an average for 2 or 3 years only; and as they extend from 1698 to 1822, they afford a pretty complete view of the progress of the foreign trade of Great Britain. This Table was compiled from official documents by Mr. Cesar Moreau, and may be safely relied on. The Tables which follow have either been copied from, or have been founded upon, official returns. Nos. IV. and V. give, in a brief space, by far the most complete view of the foreign trade of the empire during the half dozen years ending with 1835, that is anywhere to be met with. The proportional value of our export trade to different countries is, for the first time, exhibited in Table V.

During the first half of last century, and previously, woollen goods formed the principal article of native produce exported from Great Britain; and next to it were hardware and cutlery, leather manufactures, linen, tin, and lead, copper and brass manufactures, coal, earthenware, provision, slops, &c. Corn formed a considerable article in the list of exports down to 1770; since which period the balance of the corn trade has been, with a few exceptions, very decidedly on the side of importation. Cotton did not begin to be of any importance as an article of export till after 1770; but since then the extension and improvement of the cotton manufacture has been so astonishingly great, that the exports of cotton stuffs and yarn amount, at this moment, to about a half of the entire exports of British produce and manufactures! — (See *ante*, p. 445.) The export of woollen goods has been comparatively stationary.

The principal articles of import during the last half century have consisted of sugar, tea, corn, timber and naval stores, cotton wool, sheep's wool, woods and drugs for dyeing, wine and spirits, tobacco, silk, tallow, hides and skins, coffee, spices, bullion, &c. Of the colonial and other foreign products imported into England, considerable quantities have always been re-exported.

TABLES OF IMPORTS AND EXPORTS.

I. Account of the *Official* Value of the Import and Export Trade of Great Britain with all Parts of the World, at an Annual Medium of the undermentioned Periods; specifying the separate Amount of the Trade with each Country for such Periods.

Countries.	Imports into Great Britain from all Parts, of all Sorts of Products.					Exports from Great Britain to all Parts, of all Sorts of Products.				
	Annual Medium of Five Periods of Peace, viz.					Annual Medium of Five Periods of Peace, viz.				
	1698-1701.	1749-1755.	1784-1792.	In 1802.	1816-1822	1698-1701.	1749-1755.	1784-1792.	In 1802.	1816-1822.
Europe, British and foreign.	£	£	£	£	£	£	£	£	£	£
Foreign, North	1,888,176	2,135,870	3,885,999	5,915,853	4,891,885	3,114,285	4,166,669	4,761,965	15,015,209	17,010,820
South	1,490,904	1,533,896	2,860,914	3,125,007	3,308,502	1,451,231	3,129,499	3,187,139	7,209,291	8,324,987
Ireland, Guernsey, Jersey, Alderney, Man, and the Whale Fishery	487,640	746,282	2,433,864	3,839,501	5,143,220	429,553	1,353,804	2,251,081	3,663,237	4,097,630
Gibraltar (from 1801, Malta, and Ionian Islands)	-	111,863	12,238	119,318	147,961	388,594	641,566	210,838	542,404	2,246,565
Europe, British and foreign	3,866,720	4,527,911	9,193,015	12,997,679	13,491,568	5,383,463	9,291,333	10,411,023	26,430,141	31,680,002
Asia	656,031	1,119,158	3,179,136	5,794,906	7,119,152	214,212	714,105	1,795,747	2,929,816	3,219,446
Africa	117,421	34,279	92,252	168,863	267,869	114,043	213,841	809,546	6,161,179	551,712
America	1,028,780	2,529,998	5,252,349	12,480,870	14,042,949	737,876	2,001,690	5,605,626	10,890,830	17,695,335
Grand Total	5,669,952	8,211,346	17,716,752	31,442,318	34,921,538	6,449,594	12,220,974	18,621,912	41,411,966	53,126,195
Europe, North.										
Russia	110,446	488,053	1,619,146	2,182,430	2,258,975	60,899	100,354	397,696	1,281,555	2,329,725
Sweden	213,657	187,632	261,825	327,350	132,303	59,454	19,859	70,617	90,515	145,217
Denmark and Norway	77,308	84,507	140,138	155,672	196,517	39,874	87,206	294,108	427,016	422,810
Prussia	181,186	280,633	595,544	1,057,603	658,080	152,209	171,091	117,247	813,269	1,002,881
Germany	681,169	687,805	552,291	1,192,030	684,741	757,621	1,345,212	1,566,311	8,005,257	8,772,871
Netherlands	624,410	407,240	717,057	1,000,768	961,269	2,044,228	2,442,947	2,317,986	4,392,617	4,357,516
Europe, South.										
France	86,025	60,962	452,734	494,434	737,360	166,115	437,483	921,492	2,390,103	1,314,079
Portugal	202,909	288,549	645,486	961,711	492,193	345,443	1,121,529	675,548	1,281,344	1,935,154
Spain	566,527	437,869	724,287	830,937	877,436	580,422	1,198,357	709,179	1,421,294	615,923
Italy	358,537	578,445	853,862	725,501	894,835	115,249	238,476	759,243	3,304,416	5,999,715
Turkey	276,906	168,071	184,545	182,424	306,678	218,002	133,674	121,877	163,134	764,116
America, North.										
United States	296,402	891,169	986,409	1,925,504	3,267,478	387,516	1,258,161	2,839,484	5,329,490	6,593,956
British colonies	18,617	48,750	221,415	367,935	716,572	18,491	72,984	864,489	1,550,896	1,715,220
America, South.										
British West Indies	714,761	1,588,183	3,860,674	8,531,175	7,926,215	331,839	664,067	1,862,522	3,925,613	5,030,567
Foreign ditto (from 1808, Brazil, and Span. colon.)	-	-	1,896	183,853	1,658,256	2,132,674				

FOREIGN TRADE OF GREAT BRITAIN AND IRELAND.

II. Account specifying the *Official and Declared Value* of the Exports of British and Irish Produce and Manufacture, and the *Official Value* of the Exports of Foreign and Colonial Merchandise, from Great Britain to Foreign Parts; with the *Official Value* of the Imports into the same, also from Foreign Parts, in each Year since 1800.

Years ending the 5th of January.	British and Irish Produce and Manufactures exported from Great Britain.		Foreign and Colonial Merchandise exported from Great Britain.	Imports into Great Britain.
	<i>Official Value.</i>	<i>Declared Value.</i>	<i>Official Value.</i>	<i>Official Value.</i>
1800	£22,284,941	£35,903,850	£7,271,696	£24,066,700
1804	20,042,596	36,127,787	8,032,643	25,104,541
1805	22,132,367	37,135,746	8,938,741	26,454,281
1806	22,907,371	37,234,396	7,613,120	27,334,020
1807	25,266,546	39,746,581	7,717,555	25,554,478
1808	22,963,772	36,394,443	7,624,312	25,326,845
1809	24,179,854	36,306,385	5,776,775	25,660,953
1810	32,916,858	46,049,777	12,750,358	30,170,292
1811	33,299,408	47,000,926	9,357,435	37,613,294
1812	21,723,532	30,850,618	6,117,720	25,240,904
1813	28,447,912	39,334,526	9,533,065	24,923,922
1814	*	*	*	*
1815	32,200,580	43,447,373	19,157,818	32,620,771
1816	41,712,002	49,653,245	15,708,435	31,822,053
1817	34,774,521	40,328,940	13,441,665	26,374,921
1818	39,233,467	40,349,235	10,269,271	29,910,502
1819	41,960,555	45,180,150	10,835,800	35,845,340
1820	32,983,689	34,252,251	9,879,236	29,681,640
1821	37,820,293	35,569,077	10,525,026	31,515,222
1822	40,194,681	35,823,127	10,602,090	29,769,122
1823	43,558,488	36,176,897	9,211,928	29,432,376
1824	43,166,039	34,589,410	8,588,996	31,591,264
1825	48,024,952	37,600,021	10,188,596	36,056,551
1826	46,453,022	38,077,330	9,155,305	42,660,954
1827	40,332,854	30,847,528	10,066,503	36,174,350
1828	51,279,102	36,394,817	9,806,343	43,489,346
1829	52,019,728	36,150,379	9,928,655	43,536,187
1830	55,465,723	35,212,873	10,606,441	42,811,649
1831	60,492,637	37,691,302	8,535,786	44,815,397
1832	60,090,123	36,652,694	10,729,943	48,161,661
1833	64,582,037	36,046,027	11,036,759	43,237,417
1834	69,633,854	39,305,513	9,820,586	44,529,287
1835	73,495,586	41,286,594	11,549,913	47,908,931
1836	77,932,616	46,926,370	12,783,802	47,463,610
1837	84,883,276	52,940,838	12,384,538	55,733,419
1838	72,312,207	41,766,205	13,223,331	53,224,874
1839	92,107,898	49,640,896	12,702,660	59,878,905
1840	96,947,122	52,701,509	12,779,057	60,346,066

* Records destroyed by fire. — From the year ending the 5th of January, 1815, inclusive, British produce and manufactures have been included in the returns of Irish produce, &c. from Ireland, and consequently omitted in the column headed Exports, Foreign, Colonial, and British, under which they have been previously returned. The exports from Ireland to foreign parts are inconsiderable. Their declared value, in 1835, was only 445,900*l*. — (See post.)

III. Account showing the Quantities of the principal Articles of British and Irish Produce or Manufacture exported from Ireland in different Years, from 1801 to 1825, to all Countries; showing also the aggregate Official Value of such Exports, with the Portion thereof exported to Foreign Countries, and to Great Britain.

Articles exported.	1801.	1805.	1809.	1813.	1817.	1821.	1825.
Corn and meal, viz. —							
Barley - - - - - qrs.	-	17,225	26,588	194,193	39,114	78,228	154,822
Oats - - - - - - - -	129	223,234	828,458	808,329	646,036	1,159,824	1,503,204
Wheat - - - - - - -	-	82,815	85,599	201,273	57,280	476,940	283,340
Other grain - - - - -	1	5,502	3,023	5,534	2,011	7,897	25,832
Wheat flour - - - - - cwt.	203	22,774	18,087	267,894	34,517	295,035	394,507
Oatmeal, &c. - - - - -	2,524	34,297	90,948	108,547	34,863	66,063	204,617
Cattle and live stock —							
Cows and oxen - - - - No.	31,664	21,941	18,335	49,592	45,722	26,759	65,524
Sheep - - - - - - -	2,891	10,988	7,596	7,690	29,478	25,354	72,191
Swine - - - - - - -	1,968	6,583	4,712	14,521	24,418	104,556	65,919
Horses - - - - - - -	1	4,186	5,451	4,001	879	2,503	5,140
Bacon and hams - - - - cwt.	21,161	95,073	167,122	234,606	191,025	566,209	262,278
Beef and pork - - - - - barrels	160,840	222,098	262,744	281,503	262,605	219,165	181,276
Butter - - - - - - - cwt.	301,666	294,415	385,953	461,514	397,965	472,944	474,161
Lard - - - - - - - -	2,049	6,363	16,282	20,136	17,181	28,489	35,261
Soap and candles - - - -	15,557	17,713	30,810	46,615	25,381	18,454	14,791
Flax, undressed - - - - -	1,659	278	6,507	69,191	44,239	68,791	54,898
Spirits, Irish - - - - - Imp. gals.	173,602	819,370	60,437	115,516	37,884	326,491	629,529
Cotton manufactures - - - yards	1,256	8,956	34,998	99,141	549,261	921,971	10,567,458
other descriptions - - - value <i>l</i> .	4,824	3,281	31,923	58,074	26,250	6,564	301
Linen manufactures - - - yards	37,911,602	43,683,533	37,166,599	39,025,087	56,230,575	49,531,139	55,114,515
yarn - - - - - lbs.	2,631,152	792,400	1,534,512	2,141,776	1,571,444	1,150,464	391,489
Other articles the produce or manufacture of the U.K. - - - value <i>l</i> .	192,259	211,184	302,843	280,999	434,125	334,323	466,390
Agg. official value of prod. and manufacture of U.K. exp. from Ireland to all parts - - - - -	<i>l</i> . 3,778,145	4,670,647	4,992,840	6,297,264	6,447,424	7,705,070	9,101,956
Agg. official value of prod. and manufacture of U.K. exp. from Ireland to foreign ports - - - - -	<i>l</i> . 426,076	469,569	625,415	1,132,781	877,959	637,818	697,667
Agg. official value of prod. and manufacture of U.K. exp. from Ireland to Great Britain - - - - -	<i>l</i> . 3,352,069	4,201,078	4,367,425	5,164,483	5,569,465	7,067,252	8,404,289

The above Table shows the inconsiderable amount of the trade of Ireland with all countries, except Great Britain. In 1825, the trade between the two divisions of the empire was placed on the footing of a coasting trade, and no account has since been kept of the quantity or value of the commodities passing between them, with the exception of corn.

Description of Merchandise.	Quantities imported.					Quantities exported.					Quantities retained for Consumption.					Net Revenue			
	1853.	1856.	1857.	1858.	1859.	1856.	1857.	1858.	1859.	1856.	1857.	1858.	1859.	1856.	1857.	1858.	1859.		
Annetto	185,421	295,685	124,971	357,498	6,267	26,671	18,297	11,667	191,455	253,987	146,856	291,788	142	L.	106	L.	L.		
Arrow-wood	157,575	474,257	404,738	29,837	29,837	20,470	12,000	28,613	895,406	618,958	488,500	434,574	518	518	518	518	518		
Barilla and alkali	125,085	70,214	102,150	71,567	2,804	1,680	5,641	4,010	1,465,290	97,202	91,404	127,656	998	998	998	998	998		
Barl, for tanning or drying	826,568	772,119	786,730	618,457	5,807	5,345	8,003	4,261	1,465,290	784,819	781,115	615,748	9,754	4,146	4,146	4,146	4,803		
not for tanning or drying													26,719	26,845	26,845	26,845	20,998		
Beating	435,078	430,492	492,687	424,817	237,195	56,398	56,192	124,022	123,773	117,687	156,046	124,324	616	544	544	616	501		
Beramic acid	732,047	1,226,321	911,004	815,061	36,409	11,532	5,378	6,539	1,001,405	895,181	895,519	994,160	1,474	1,945	1,945	1,640	1,640		
Bristle	614,405	814,307	814,008	895,061	28,950	24,250	21,420	17,070	616,772	749,759	679,571	15,555	15,555	15,555	15,555	17,016	17,016		
Bristles	1,695,268	1,998,790	1,425,768	2,266,011	48,486	89,729	50,086	112,242	1,542,260	1,614,698	1,730,080	2,065,331	22,536	23,467	23,467	23,467	23,467		
Cocoa, viz.—																			
Cocoa	459,440	1,613,973	1,937,195	81,953	46,854	88,006	38,157	1,085,750	1,198,752	1,412,491	1,599,727	2,060	1,599,727						
Foreign plantation	1,679,516	1,174,951	1,005,875	1,946,595	2,899,900	285,733	844,370	601,150	440	1,416	4,422	2,060	1,599,727						
All sorts	2,118,756	2,788,224	2,855,000	4,096,409	3,329,287	332,287	933,276	639,287	1,084,170	1,130,168	1,416,613	1,601,787	10,692	11,165	13,992	15,285	15,285		
Hops and shells	275,401	2,906	511,757	384,842	1,774	16,800	219	506	568,922	564,144	491,170	421,548	491,170						
Chocolate and cocoa paste	2,906	3,928	2,598	2,514	640	4,798			2,607	2,100	2,609	1,505	1,505						
Coffee, viz.—																			
British plantation	14,617,046	9,906,712	15,384,413	17,456,623	290,258	108,493	529,017	95,257	17,696,129	17,532,731	17,138,158	15,495,639	17,138,158						
East India and Mauritius	2,107,914	9,906,712	9,950,005	8,415,685	2,618,851	3,692,895	1,390,255	246,578	5,596,791	7,412,725	9,205,654	10,265,845	9,205,654						
Foreign plantation	5,520,525	32,070,235	11,278,606	14,080,065	10,329,338	6,350,570	6,411,705	10,953,455	2,254	2,254	3,169	8,191	8,191						
All sorts	26,23																		

Description of Merchandise.	Quantities imported.					Quantities exported.					Quantities retained for Consumption.					Net Revenue			
	1855.	1856.	1857.	1858.	1859.	1856.	1857.	1858.	1859.	1860.	1861.	1862.	1863.	1855.	1856.	1857.	1858.	1859.	
Annetto - lbs.	185,421	295,685	124,971	357,498	6,267	26,671	18,297	11,667	191,455	253,987	146,856	291,788	L. 106	L. 98	L. 72	L. 142			
Arrow-wood - cwt.	157,575	474,257	404,738	29,837	29,837	20,470	12,000	28,613	895,406	618,958	488,500	434,374	518	598	386	333			
Bark, for tanning or drying - lbs.	125,085	70,214	102,150	71,257	2,804	1,680	5,641	4,010	1,465,290	97,202	91,404	127,676	1,784	9,754	4,976	4,803			
Bark, for tanning or drying - cwt.	826,568	702,214	786,135	618,457	5,345	5,345	8,403	4,261	1,465,290	784,819	781,115	615,748	4,146	26,845	26,438	20,998			
Beans - lbs.	435,078	430,492	492,687	424,817	237,195	56,398	56,192	124,022	123,773	117,687	156,046	124,324	616	544	606	501			
Berries - lbs.	435,078	430,492	492,687	424,817	237,195	56,398	56,192	124,022	123,773	117,687	156,046	124,324	616	544	606	501			
Berries - cwt.	732,047	732,047	732,047	732,047	36,409	11,533	11,533	6,578	1,001,405	895,519	994,160	994,160	1,474	1,945	1,455	1,640			
Berries - lbs.	614,405	614,405	614,405	614,405	24,250	24,250	24,250	21,425	17,070	17,070	17,070	17,070	15,555	15,223	15,223	17,016			
Berries - cwt.	1,695,268	1,695,268	1,695,268	1,695,268	48,486	89,729	89,729	112,242	1,542,260	1,614,698	1,730,080	2,065,331	22,536	25,467	25,467	25,856			
Berries - lbs.	435,440	435,440	435,440	435,440	81,953	46,854	88,006	38,157	1,085,750	1,198,752	1,412,491	1,599,727	25,467	25,467	25,467	25,856			
Berries - cwt.	1,679,516	1,679,516	1,679,516	1,679,516	2,899,900	285,733	844,370	601,150	440	1,416	1,416	1,416	2,600	2,600	2,600	2,600			
All sorts -	2,118,756	2,118,756	2,118,756	2,118,756	2,855,000	332,287	933,276	639,287	1,084,170	1,130,168	1,416,613	1,601,787	10,692	11,165	13,992	15,285			
Hops and shells -	273,401	273,401	273,401	273,401	1,744	16,800	933,276	639,287	1,084,170	1,130,168	1,416,613	1,601,787	10,692	11,165	13,992	15,285			
Chocolate and cocoa paste -	2,906	2,906	2,906	2,906	440	1,798	219	506	568,922	564,144	491,170	421,548	2,100	2,100	2,100	2,100			
Coffee, viz. -																			
British plantation -	14,617,046	9,906,712	15,384,413	17,456,623	290,268	108,493	329,017	95,257	17,696,129	17,532,731	17,138,158	15,495,639							
East India and Mauritius -	2,107,914	9,906,712	9,906,712	8,415,685	2,616,881	3,692,895	1,330,255	246,578	3,692,895	7,412,725	9,205,654	10,265,845							
Foreign plantation -	5,570,525	32,470,213	11,278,606	14,080,065	10,329,338	6,350,570	6,411,705	10,935,455	23,215,046	2,234	3,169	8,191							
All sorts -	26,298,493	32,470,213	56,412,514	39,932,279	13,246,327	10,681,758	8,060,975	11,293,290	23,215,046	24,947,690	26,546,901	22,705,673	632,124	691,616	696,645	682,082			
Cork, unmanufactured - cwt.	63,275	57,946	60,815	51,852	246	92	246	285	59,788	56,896	60,076	57,592	23,942	22,775	24,124	25,119			
Cork, manufactured -																			
Cotton wool, from foreign -																			
U. S. of America - lbs.	284,455,812	989,615,692	320,651,716	421,437,888															
Brazil -	24,986,409	27,401,272	20,940,145	21,464,203															
Turkey, Syria, and Egypt -	5,338,966	5,426,721	7,881,540	5,412,478															
Other foreign countries -	5,240,389	6,734,413	4,616,829	4,759,680															
Total from foreign countries -	320,588,576	329,278,008	354,090,250	466,074,551															
Cotton wool, from British possessions, viz. -																			
the growth of - lbs. -	41,471,909	175,746,926	51,577,141	40,229,495															
British W. Indies, growth of -	1,405,517	210,961	210,961	569															
Foreign -	513,753	1,213,846	1,199,122	928,725															
Other British possessions -	24,208	8,735	396,540	600,951															
Total from British possessions -	43,211,527	177,680,929	53,196,553	41,777,676															
Total from foreign countries -	320,588,576	329,278,008	354,090,250	466,074,551															
Total quantities -	363,799,903	466,959,937	407,286,793	407,850,577															
Cotton Manufactures, viz. -																			
Piece goods of India -	306,056	384,943	550,104	270,515															
Manufactures - value, lbs. -	11,746	11,746	867,511	92,092															
Dyeing stuffs, viz. -	217,526	119,109	140,883	277,113															
Cochemical -	418,330	675,004	492,324	615,483															
Fustic -	9,931	4,917	4,374	4,301															
Gum Arabic -	13,981	24,117	18,616	24,191															
Guaiacum -	54,100	68,713	11,757	29,274															
Sassafras -	54,100	68,713	11,757	29,274															
Truenaught -	34,457	70,036	100,537	70,036															
Indigo -	4,168,295	7,110,544	6,515,873	7,001,936															
Total quantities -	363,799,903	466,959,937	407,286,793	407,850,577															
Cotton Manufactures, viz. -																			
Piece goods of India -	306,056	384,943	550,104	270,515															
Manufactures - value, lbs. -	11,746	11,746	867,511	92,092															
Dyeing stuffs, viz. -	217,526	119,109	140,883	277,113															
Cochemical -	418,330	675,004	492,324	615,483															
Fustic -	9,931	4,917	4,374	4,301															
Gum Arabic -	13,981	24,117	18,616	24,191															
Guaiacum -	54,100	68,713	11,757	29,274															
Sassafras -	54,100	68,713	11,757	29,274															
Truenaught -	34,457	70,036	100,537	70,036															
Indigo -	4,168,295	7,110,544	6,515,873	7,001,936															
Total quantities -	363,799,903	466,959,937	407,286,793	407,850,577															
Cotton Manufactures, viz. -																			
Piece goods of India -	306,056	384,943	550,104	270,515															
Manufactures - value, lbs. -	11,746	11,746	867,511	92,092															
Dyeing stuffs, viz. -	217,526	119,109	140,883	277,113															
Cochemical -	418,330	675,004	492,324	615,483															
Fustic -	9,931	4,917	4,374	4,301															
Gum Arabic -	13,981	24,117	18,616	24,191															
Guaiacum -	54,100	68,713	11,757	29,274															
Sassafras -	54,100	68,713	11,757	29,274															
Truenaught -	34,457	70,036	100,537	70,036															
Indigo -	4,168,295	7,110,544	6,515,873	7,001,936															
Total quantities -	363,799,903	466,959,937	407,286,793	407,850,577															
Cotton Manufactures, viz. -																			
Piece goods of India -	306,056	384,943	550,104	270,515															
Manufactures - value, lbs. -	11,746	11,746	867,511	92,092															
Dyeing stuffs, viz. -	217,526	119,109	140,883	277,113															
Cochemical -	418,330	675,004	492,324	615,483															
Fustic -	9,931	4,917	4,374	4,301															
Gum Arabic -	13,981	24,117	18,616	24,191															
Guaiacum -	54,100	68,713	11,757	29,274															
Sassafras -	54,100	68,713	11,757	29,274															
Truenaught -	34,457	70,036	100,537	70,036															
Indigo -	4,168,295	7,110,544	6,515,873	7,001,936															
Total quantities -	363,799,903	466,959,937	407,286,793	407,850,577															
Cotton Manufactures, viz. -																			
Piece goods of India -	306,056	384,943	550,104	270,515															
Manufactures - value, lbs. -	11,746	11,746	867,511	92,092															
Dyeing stuffs, viz. -	217,526	119,109	140,883	277,113															
Cochemical -	418,330	675,004	492,324	615,483															
Fustic -	9,931	4,917	4,374	4,301															
Gum Arabic -	13,981	24,117	18,616	24,191															
Guaiacum -	54,100	68,713	11,757	29,274															

IMPORTS AND EXPORTS.

Foreign and Colonial Merchandise imported, exported, retained, &c., continued.

[illegible]

IMPORTS AND EXPORTS.

675

Commodity	Unit	1890	1891	1892	1893	1894	1895	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948	2949	2950	2951	2952	2953	2954	2955	2956	2957	2958	2959	2960	2961	2962	2963	2964	2965	2966	2967	2968	2969	2970	2971	2972	2973	2974	2975	2976	2977	2978	2979	2980	2981	2982	2983	2984	2985	2986	2987	2988	2989	2990	2991	2992	2993	2994	2995	2996	2997	2998	2999	3000	3001	3002	3003	3004	3005	3006	3007	3008	3009	3010	3011	3012	3013	3014	3015	3016	3017	3018	3019	3020	3021	3022	3023	3024	3025	3026	3027	3028	3029	3030	3031	3032	3033	3034	3035	3036	3037	3038	3039	3040	3041	3042	3043	3044	3045	3046	3047	3048	3049	3050	3051	3052	3053	3054	3055	3056	3057	3058	3059	3060	3061	3062	3063	3064	3065	3066	3067	3068	3069	3070	3071	3072	3073	3074	3075	3076	3077	3078	3079	3080	3081	3082	3083	3084	3085	3086	3087	3088	3089	3090	3091	3092	3093	3094	3095	3096	3097	3098	3099	3100	3101	3102	3103	3104	3105	3106	3107	3108	3109	3110	3111	3112	3113	3114	3115	3116	3117	3118	3119	3120	3121	3122	3123	3124	3125	3126	3127	3128	3129	3130	3131	3132	3133	3134	3135	3136	3137	3138	3139	3140	3141	3142	3143	3144	3145	3146	3147	3148	3149	3150	3151	3152	3153	3154	3155	3156	3157	3158	3159	3160	3161	3162	3163	3164	3165	3166	3167	3168	3169	3170	3171	3172	3173	3174	3175	3176	3177	3178	3179	3180	3181	3182	3183	3184	3185	3186	3187	3188	3189	3190	3191	3192	3193	3194	3195	3196	3197	3198	3199	3200	3201	3202	3203	3204	3205	3206	3207	3208	3209	3210	3211	3212	3213	3214	3215	3216	3217	3218	3219	3220	3221	3222	3223	3224	3225	3226	3227	3228	3229	3230	3231	3232	3233	3234	3235	3236	3237	3238	3239	3240	3241	3242	3243	3244	3245	3246	3247	3248	3249	3250	3251	3252	3253	3254	3255	3256	3257	3258	3259	3260	3261	3262	3263
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Foreign and Colonial Merchandise Imported, exported, retained, &c., continued.

Description of Merchandise.	Quantities imported.					Quantities exported.					Quantities retained for Consumption.					Net Revenue.		
	1855.	1856.	1857.	1858.		1855.	1856.	1857.	1858.		1855.	1856.	1857.	1858.		1855.	1856.	1857.
Cape of Good Hope - lbs.	737,489	1,277,027	27,011	698,248	1													
China -	675,666	371,859	1,754,252	473,401														
Turkey, Syria, and Egypt -	1,156,818	1,156,818		1,156,818														
India -	913,255	806,581	556,892	955,732														
Other countries -	204,542	79,984	63,835	68,299														
Total of raw silk -	3,757,480	4,435,091	4,146,481	3,458,959	115,580	345,971	151,483	3,590,105	3,595,816		17,945	18,072	15,454	15,286				
Silk, waste, knuba, &c. viz.—																		
From India -	148,474	32,490	41,349	24,155														
China -	234	5,969	4,429	234														
Italy -	951,958	885	18,978	94,818														
Other countries -	911,482	1,202,030	692,851	660,135														
Total of waste, knuba, and hanks -	86,040	87,001	22,833	15,397														
Total of raw silk and waste -	1,421,964	1,608,289	945,281	945,359	4,153	87,645	21,268	32,281	1,594,968	867,456	616	712	589	427				
Silk thrown, viz.—																		
From Italy -	11,169	12,040	382	2,561														
France -	178,242	345,316	171,551	225,490														
Other countries -	35,472	39,504	39,490	27,079														
Total of thrown silk -	215,883	395,660	231,423	265,130	Foreign thrown.	24,061	29,974	30,788	251,370	294,201	211,298	242,145	205,698	205,698	205,698	205,698	205,698	205,698
Silk manufactured of Europe:—																		
Silk or satin, and silk or -	99,566	127,032	121,046	202,803	12,562	7,595	6,789	13,331	39,140	127,749	114,254	188,217	188,217	188,217	188,217	188,217	188,217	188,217
Gauze and gauze ribbons -	33,108	15,150	22,292	22,292	1	1,519	606	1,416	32,808	14,470	22,864	10,792	10,792	10,792	10,792	10,792	10,792	10,792
Tissue foulards -	26,775	15,399	8,165	17,537	1	27	8,165	17,537	25,650	15,397	8,165	16,284	16,284	16,284	16,284	16,284	16,284	16,284
Crape -	3,664	3,251	18,824	52,475	513	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581
Velvet and velvet ribbons -	8,775	16,936	16,936	24,932	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247
Velvet and velvet ribbons -	109	552	1,788	368	12	12	12	12	109	540	1,562	938	938	938	938	938	938	938
Fancy silk, net or tulle -	2,156	3,450	4,269	4,613	2	61	33	275	2,155	3,390	4,269	4,269	4,269	4,269	4,269	4,269	4,269	4,269
Silk mixed with metal -	304	322	382	601	75	50	175	285	206	285	214	214	214	214	214	214	214	214
Total entered by weight -	175,465	191,682	182,359	266,934	17,579	9,574	9,402	17,273	160,840	180,078	7260	247,067	168,372	180,074	222,559	168,372	180,074	222,559
Plain silk, lace, or net, -	10,704	19,028	11,730	8,794	600	2,000	710	1,400	10,104	10,098	10,555	7,849	10,555	7,849	10,555	7,849	10,555	7,849
Called silk, -	509	433	564	618	178	108	61	280	367	356	337	347	337	347	337	347	337	347
Turbans or caps -	696	702	641	574	257	439	251	137	422	478	439	439	439	439	439	439	439	439
Hats or bonnets -	171	205	323	24	157	57	189	123	168	183	21	24	21	24	21	24	21	24
Dresses -	46	21	21	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24
Entered at value, or value L.																		
Manufactured of India, viz.—																		
Silk and other materials -	88,877	95,512	91,502	119,778	6,553	7,082	6,459	8,226	79,324	86,430	84,843	111,552	84,843	111,552	84,843	111,552	84,843	111,552
Manufactured of India, viz.—																		
Silk handkerchiefs, pieces -	388,413	351,066	561,338	513,097	280,910	220,785	392,515	411,638	162,827	130,114	134,249	85,411	134,249	85,411	134,249	85,411	134,249	85,411
Silk and crapes in pieces -	2,982	3,943	18,383	19,774	5,059	4,615	8,300	14,797	1,932	1,314	1,354	3,819	1,354	3,819	1,354	3,819	1,354	3,819
Silk shawls, scarfs, and -	7,448	8,119	19,214	10,747	7,516	4,587	10,325	11,957	2,740	3,648	754	911	3,648	754	911	3,648	754	911
Shawls, handkerchiefs -	51,274	48,330	26,560	37,186	1,215	255	185	111	50,471	49,969	28,355	37,148	49,969	28,355	37,148	49,969	28,355	37,148
Calif and kid, untanned -	25,149	25,149	43,924	75,394	184,634	9,654	17,834	10,036	11,560	38,540	11,560	38,540	11,560	38,540	11,560	38,540	11,560	38,540
Tanned, tawed, or dressed lbs.	29,387	31,416	55,519	51,918	153,132	36,933	29,149	144,532	384,544	383,544	425,491	465,341	383,544	425,491	465,341	383,544	425,491	465,341
Untanned, or dressed -	253,999	298,325	283,491	115,107	85,280	287,325	68,810	19,200	166,090	155,210	217,032	115,630	217,032	115,630	217,032	115,630	217,032	115,630
Kid in the hair -	791,462	590,619	725,464	682,403	900	1,500	718	5,252	730,558	590,469	720,198	680,831	590,469	720,198	680,831	590,469	720,198	680,831
Lamb, untanned -	2,257,753	1,644,281	1,880,271	1,644,281	3,892	15,941	2,050	1,960	2,257,753	1,644,281	1,880,271	1,644,281	1,880,271	1,644,281	1,880,271	1,644,281	1,880,271	1,644,281
Lamb, dressed -	379,683	147,559	313,407	441,220	22,192	98,755	4,068	53,869	318,294	113,714	370,705	320,432	318,294	113,714	370,705	320,432	318,294	113,714
Seal, untanned -	403,009	474,756	403,009	327,921	20,511	8,634	20,534	45,963	442,091	435,429	299,940	442,091	435,429	299,940	442,091	435,429	299,940	442,091
Seal, dressed -	143,069	158,973	143,069	107,457	100,043	50,568	31,410	32,601	47,406	32,601	47,406	32,601	47,406	32,601	47,406	32,601	47,406	32,601
Sheep -	1,996,203	537,413	984,674	280,654	1,432,025	633,083	760,141	557,752	96,315	49,326	105,455	100,637	49,326	105,455	100,637	49,326	105,455	100,637
Goats -	1,996,203	537,413	984,674	280,654	1,432,025	633,083	760,141	557,752	96,315	49,326	105,455	100,637	49,326	105,455	100,637	49,326	105,455	100,637
Goats -	1,996,203	537,413	984,674	280,654	1,432,025	633,083	760,141	557,752	96,315	49,326	105,455	100,637	49,326	105,455	100,637	49,326	105,455	100,637
Goats -	1,996,203	537,413	984,674	280,654	1,432,025	633,083	760,141	557,752	96,315	49,326	105,455	100,637	49,326	105,455	100,637	49,326	105,455	100,637
Goats -	1,996,203	537,413	984,674	280,654	1,432,025	633,083	760,141	557,752	96,315	49,326	105,455	100,637	49,326	105,455	100,637	49,326	105,455	100,637
Goats -	1,996,203	537,413	984,674	280,654	1,432,025	633,083	760,141	557,752	96,315	49,326	105,455	100,637	49,326	105,455	100,637	49,326	105,455	100,637
Goats -	1,996,203	537,413	984,674	280,654	1,432,025	633,083	760,141	557,752	96,315	49,326	105,455	100,637	49,326	105,455	100,637	49,326	105,455	100,637
Goats -	1,996,203	537,413	984,674	280,654	1,432,025	633,083	760,141	557,752	96,315	49,326	105,455	100,637	49,326	105,455	100,637	49,326	105,455	100,637
Goats -	1,996,203	537,413	984,674	280,654	1,432,025	633,083	760,141	557,752	96,315	49,326	105,455	100,637	49,326	105,455	100,637	49,326	105,455	100,637
Goats -	1,996,203	537,413	984,674	280,654	1,432,025	633,083	760,141	557,752	96,315	49,326	105,455	100,637	49,326	105,455	100,637	49,326	105,455	100,637
Goats -	1,996,203	537,413	984,674	280,654	1,432,025	633,083	760,141	557,752	96,315	49,326	105,455	100,637	49,326	105,455	100,637	49,326	105,455	100,637
Goats -	1,996,203	537,413	984,674	280,654	1,432,025	633,083	760,141	557,752	96,315	49,326	105,455	100,637	49,326	105,455	100,637	49,326	105,455	100,637
Goats -	1,996,203	537,413	984,674	280,654	1,432,025	633,083	760,141	557,752	96,315	49,326	105,455	100,637	49,326	105,455	100,637	49,326	105,455	100,637
Goats -	1,996,203	537,413	984,674	280,654	1,432,025	633,083	760,141	557,752	96,315	49,326	105,455	100,637	49,326	105,455	100,637	49,326	105,455	100,637
Goats -	1,996,203	537,413	984,674	280,654	1,432,025	633,083	760,141	557,752	96,315	49,326	105,455	100,637	49,326	105,455	100,637	49,326	105,455	100,637
Goats -	1,996,203	537,413	984,674	280,654	1,432,025	633,083	760,141	557,752	96,315	49,326	105,455	100,637	49,326	105,455	100,637	49,326	105,455	100,637
Goats -	1,996,203	537,413	984,674	280,654	1,432,025	633												

Commodity	Unit	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	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Amount of the real or declared Value of the various Articles of the Manufacture and Produce of the United Kingdom, exported to Foreign Countries during each of the Six Years ending with 1838; specifying the Countries to which they were exported, and the Value of those annually shipped for each; and showing, also, the average Amount of Exports during the said Six Years to each Country, and to each of the Five great Divisions of the Globe; and the average Proportion exported to each, supposing the whole Exports to be 1,000.

Countries.	1833.	1834.	1835.	1836.	1837.	1838.	Average annual Amount of Exports. 1833-1838.	Average and Proportion exported to each Country, supposing whole Exports to be 1,000.
EUROPE.								
Russia	L. 1,531,002	L. 1,392,300	L. 1,752,775	L. 1,742,433	L. 2,046,592	L. 1,663,243	L. 1,686,391	36.902,803
Sweden	59,549	63,094	105,156	113,308	101,121	102,647	90,813	1.987,234
Norway	55,038	61,988	79,278	79,469	72,413	77,485	70,945	1.552,469
Denmark	99,951	94,595	107,979	91,302	103,448	181,404	113,113	2.475,219
Prussia	144,179	136,425	188,273	160,722	131,556	155,223	152,726	3.542,059
Germany	4,355,548	4,547,166	4,602,966	4,453,729	4,898,016	4,988,900	4,642,731	101.595,511
Holland	2,181,823	2,470,267	2,648,402	2,509,632	3,040,029	3,549,429	2,753,274	50,811,438
Belgium	886,429	750,039	818,487	839,276	804,917	1,068,010	661,196	18.843,301
France	848,333	1,116,885	1,453,636	1,591,381	1,643,204	2,314,141	1,494,597	32.703,831
Portugal Proper	967,091	1,600,123	1,554,326	1,085,934	1,079,815	1,165,395	1,242,114	27.180,819
Azores	54,430	63,275	49,717	53,574	56,405	38,585	52,631	1.151,709
Madeira	35,411	38,455	40,082	32,168	46,044	34,947	40,851	893,920
Spain and the Balearic Islands	442,837	325,907	405,065	457,076	283,656	243,839	356,983	7.809,785
Canary Islands	30,507	30,686	24,308	40,370	41,904	47,693	35,911	785,829
Gibraltar	386,460	460,719	602,580	756,411	906,155	894,096	667,570	14.608,240
Italy and the Italian Islands	2,316,260	3,282,777	2,426,171	2,921,466	2,406,066	3,076,231	2,738,161	59.918,379
Malta	135,438	242,692	136,925	143,015	105,680	226,040	164,632	3.602,594
Turkey and Continental Greece (exclusive of the Morea)	38,915	94,498	107,804	109,125	124,465	96,190	95,166	2.082,490
Morea & Greek Islands	1,019,604	1,207,941	1,531,669	1,775,034	1,163,426	1,767,110	1,377,464	30.142,643
Isles of Guernsey, Jersey, Alderney, & Man	25,914	37,179	28,834	12,003	15,451	20,887	23,375	511,508
Totals	15,947,723	18,367,698	18,186,045	19,296,025	19,401,320	22,055,149	18,980,659	415.318,229
ASIA.								
Syria and Palestine	-	-	-	33,650	-	188,440	37,016	810,010
Arabia	-	250	6,049	16,358	787	167	3,955	986,109
East India Company's Territories and Ceylon	2,704,963	2,578,569	3,192,692	4,285,829	3,612,975	3,876,196	3,375,204	73.858,606
China	790,338	842,852	1,074,708	1,326,388	678,375	1,204,556	986,170	21.580,071
Sumatra and Java	471,712	410,273	553,892	234,852	315,791	505,362	381,617	9.351,470
Philippine Isles	185,298	76,518	129,743	51,778	33,808	31,780	84,821	1.856,113
Ports of Siam	-	19,742	-	-	-	-	3,290	971,994
Totals	4,152,511	3,928,204	4,757,084	5,948,855	4,639,736	5,806,301	4,872,083	106.614,372
AFRICA.								
Egypt (Ports on the Mediterranean) - Tripoli, Barbary, and Morocco	145,647	158,877	269,225	216,930	220,080	242,505	208,877	4.570,795
Western Coast of Africa	2,350	14,823	29,040	29,322	54,007	74,013	33,926	742,393
Cape of Good Hope	328,210	326,483	232,540	467,186	312,938	413,554	356,952	7.811,077
Eastern Coast of Africa	346,197	304,382	326,921	482,315	488,814	623,323	428,659	9.380,220
African Ports on the Red Sea	-	-	-	-	-	10,569	1,762	958,557
Ascension Island	-	-	-	-	-	196	33	900,722
Cape de Verd Islands	-	-	-	-	-	1,075	179	903,517
St. Helena	146	530	575	413	751	1,392	635	913,896
Isle of Bourbon	30,041	31,615	31,187	11,041	9,645	13,990	21,253	465,073
Mauritius	-	7,091	-	-	3,795	-	1,814	939,695
Totals	83,424	149,319	196,559	260,855	349,488	467,342	251,165	5.496,171
Totals	937,015	993,120	1,146,047	1,468,062	1,439,519	1,847,759	1,305,255	28.562,516
AMERICA.								
British North American Colonies	2,092,550	1,671,069	2,158,158	2,732,291	2,141,035	1,992,457	2,131,260	46.537,741
British West Indies	2,597,589	2,680,024	3,187,540	3,786,453	3,456,745	3,393,441	3,183,632	69.660,491
Haiti	381,528	357,297	365,798	251,665	171,050	290,139	302,913	6.628,575
Cuba and other Foreign West Indies	377,228	513,005	787,043	987,122	891,713	1,025,392	863,584	18.897,557
United States of America	7,579,699	6,844,989	10,568,455	12,425,605	4,595,325	7,585,760	8,283,288	181.260,779
Mexico	421,487	439,610	402,820	294,822	520,200	439,776	416,162	9.115,098
Guatemala	3,700	30,366	15,214	764	78	-	8,354	182,808
Colombia	1,21,826	199,996	132,242	185,172	170,451	174,338	164,004	3.588,852
Brazil	2,375,680	2,460,679	2,630,767	3,030,532	1,824,082	2,606,604	2,321,391	55.171,864
States of the Rio de la Plata	515,362	831,564	658,525	697,334	696,104	680,545	679,772	14.877,441
Chili	816,817	896,221	606,176	861,903	625,545	415,647	703,385	15.391,969
Peru	387,524	299,235	441,324	606,332	476,374	412,195	437,164	9.966,532
Totals	18,070,990	17,644,035	21,954,062	25,819,993	15,668,602	19,014,094	19,695,299	430.986,489
AUSTRALIA.								
New South Wales, Van Diemen's Land, and Swan River	558,372	716,014	696,345	835,637	921,568	1,356,662	844,100	18.471,194
New Zealand and South Sea Islands	936	-	2,687	-	-	1,095	786	917,200
Totals	559,308	716,014	699,032	835,637	921,568	1,357,757	844,886	19.488,394
Recapitulation.								
Europe	15,947,723	18,367,698	18,186,045	19,296,025	19,401,320	22,055,149	18,980,659	415.318,229
Asia	4,152,511	3,928,204	4,757,084	5,948,855	4,639,736	5,806,301	4,872,083	106.614,372
Africa	937,015	993,120	1,146,047	1,468,062	1,439,519	1,847,759	1,305,255	28.562,516
America	18,070,990	17,644,035	21,954,062	25,819,993	15,668,602	19,014,094	19,695,299	430.986,489
Australia	559,308	716,014	699,032	835,637	921,568	1,357,757	844,886	19.488,394
Grand Totals	39,667,547	41,649,091	47,372,270	53,368,572	42,070,741	50,061,060	45,698,182	1,000,000,000

VI. Account of the Value of the various Articles of the Produce and Manufacture of the United Kingdom exported to Foreign Parts, according to the real or declared Value thereof, in the Years 1836, 1837, and 1838.

Articles.	1836.	1837.	1838
GREAT BRITAIN.	L.	L.	L.
Alum	3,898	2,761	5,753
Apparel, slops, and negro clothing	604,865	533,301	584,934
Arms and ammunition	411,386	289,112	333,697
Bacon and hams	49,519	35,840	49,226
Beef and pork, salted	136,898	119,117	118,486
Beer and ale	261,560	268,235	311,792
Books, printed	178,034	147,430	145,915
Brass and copper manufactures	1,072,002	1,166,082	1,221,073
Bread and biscuit	6,184	9,991	9,839
Butter and cheese	209,858	179,073	250,674
Cabinet and upholstery wares	75,511	67,357	77,201
Coals and culm	329,760	428,690	483,630
Cordage	81,175	73,231	92,986
Corn, grain, meal, and flour	31,297	34,781	34,053
Cotton manufactures	18,482,586	15,632,146	16,709,156
yarn	6,120,326	6,955,956	7,431,848
Cows and oxen	3,072	6,107	4,344
Earthenware of all sorts	857,495	565,082	651,095
Fish of all sorts	185,433	185,120	208,601
Glass of all sorts	551,599	475,995	375,859
Haberdashery and millinery	681,980	414,687	514,053
Hardwares and cutlery	2,270,630	1,460,404	1,497,525
Hats, beaver and felt	147,907	104,600	91,256
of all other sorts	41,735	46,290	61,584
Hops	11,788	10,547	17,397
Horses	98,502	75,215	63,283
Iron and steel, wrought and unwrought	2,340,207	2,003,708	2,530,895
Lard	26,585	14,782	22,433
Lead and shot	224,051	155,210	154,108
Leather, wrought and unwrought	316,322	250,508	267,103
saddlery and harness	95,388	87,037	90,841
Linen manufactures	3,249,053	2,109,897	2,785,236
yarn	515,603	415,726	587,891
Machinery and mill work	300,852	493,298	627,146
Mathematical and optical instruments	25,030	27,259	24,474
Mules	5,566	3,104	6,151
Musical instruments	76,120	71,618	65,292
Oil, train, of Greenland fishery	5,856	5,700	10,463
Painters' colours	210,811	151,307	177,678
Plate, plated ware, jewellery, and watches	358,869	257,726	240,393
Potatoes	4,915	7,030	12,670
Salt	171,463	190,444	221,111
Saltpetre, British refined	14,411	19,583	28,079
Seeds of all sorts	8,920	7,466	10,351
Silk manufactures	916,777	503,653	777,273
Soap and candles	276,222	250,835	334,248
Spirits	21,297	10,485	17,385
Stationery of all sorts	297,945	197,489	218,176
Sugar, refined	623,327	453,984	553,222
Tin, unwrought	61,847	75,157	101,800
and pewter wares, and tin plates	387,928	371,518	458,798
Tobacco, manufactured, and snuff	15,554	13,124	12,446
Tongues	3,599	3,744	5,490
Umbrellas and parasols	62,536	39,464	50,702
Whalebone	10,550	6,347	6,201
Wool, sheep's	323,349	185,350	351,556
of other sorts	39,967	10,076	24,390
Woolen and worsted yarn	358,690	337,140	384,535
Woolen manufactures	7,636,117	4,654,397	5,793,417
All other articles	1,293,932	1,117,269	1,335,546
Total real or declared value of the produce and manufactures of the United Kingdom exported from Great Britain to foreign parts	52,940,538	41,766,205	49,640,896
IRELAND.			
Total declared value of the produce and manufactures of the United Kingdom exported from Ireland to foreign parts	555,141	303,040	420,074
UNITED KINGDOM.			
Total	53,293,979	42,069,245	50,060,970

* There is a *slight* discrepancy between the numbers in this and the previous table. They were derived from different parliamentary papers, and these do not always agree.

We should have inserted here, had the space permitted, an account of the *official* value (there being no account of the *real* value) of the different articles of Foreign and Colonial Merchandise exported from the United Kingdom in 1836, 1837, and 1838; but we have been obliged to give it in the *Supplement*, where the reader will find it under the art. *IMPORTS AND EXPORTS*. — The value of such merchandise exported from Great Britain in 1838 amounted to £12,702,660, whereas that exported from Ireland amounted to only £8,658! The great articles of export are cotton wool, sugar, coffee, indigo, and other dye stuffs, rum, cotton manufactures of India, spices, &c. — The countries to which the commodities in question are exported, and the value of those sent to each in 1834, are exhibited in the previously mentioned article of the *Supplement*.

Causes of the Magnitude of British Commerce. — The immediate cause of the rapid increase and vast magnitude of the commerce of Great Britain, is doubtless to be found in the extraordinary improvements, and consequent extension of our manufactures since 1770. The cotton manufacture may be said to have grown up during the intervening period. It must also be borne in mind, that the effect of an improvement in the production of any article in considerable demand is not confined to that particular article, but extends itself to others. Those who produce it according to the old plan, are undersold unless they adopt the same or similar improvements; and the improved article, by coming into competition with others for which it may be substituted, infuses new energy

into their producers, and impels every one to put forth all his powers, that he may either preserve his old, or acquire new advantages. The cotton manufacture may be said to be the result of the stupendous inventions and discoveries of Hargraves, Arkwright, Crompton, and a few others; but we should greatly under-rate the importance of their inventions, if we supposed that their influence was limited to this single department. They imparted a powerful stimulus to every branch of industry. Their success, and that of Watt and Wedgwood, gave that confidence to genius so essential in all great undertakings. After machines had been invented for spinning and weaving cottons, whose fineness emulates the web of the góssamer, and steam-engines had been made "to engrave seals, and to lift a ship like a bauble in the air," every thing seemed possible — *nil arduum visum est*. And the unceasing efforts of new aspirants to wealth and distinction, and the intimate connection of the various arts and sciences, have extended and perpetuated the impulse given by the invention of the spinning-frame and the steam-engine.

The immense accumulation of capital that has taken place since the close of the American war has been at once a cause and a consequence of our increased trade and manufactures. Those who reflect on the advantages which an increase of capital confers on its possessors can have no difficulty in perceiving how it operates to extend trade. It enables them to buy cheaper, because they buy larger quantities of goods, and pay ready money; and, on the other hand, it gives them a decided superiority in foreign markets where capital is scarce, and credit an object of primary importance with the native dealers. To the manufacturer, an increase of capital is of equal importance, by giving him the means of constructing his works in the best manner, and of carrying on the business on such a scale as to admit of the most proper distribution of whatever has to be done among different individuals. These effects have been strikingly evinced in the commercial history of Great Britain during the last half century; and thus it is, that capital, originally accumulated by means of trade, gives, in its turn, nourishment, vigour, and enlarged growth to it.

The improvement that has taken place in the mode of living during the last half century has been partly the effect, and partly the cause, of the improvement of manufactures, and the extension of commerce. Had we been contented with the same accommodations as our ancestors, exertion and ingenuity would long since have been at an end, and routine have usurped the place of invention. Happily, however, the desires of man vary with the circumstances under which he is placed, extending with every extension of the means of gratifying them, till, in highly civilised countries, they appear almost illimitable. This endless craving of the human mind, its inability to rest satisfied with previous acquisitions, combined with the constant increase of population, renders the demand for new inventions and discoveries as intense at one period as at another, and provides for the continued advancement of society. What is a luxury in one age, becomes a necessary in the next. The fact of Queen Elizabeth having worn a pair of silk stockings was reckoned deserving of notice by contemporary historians; while, at present, no individual, in the rank of a gentleman, can go to dinner without them. The lower classes are continually pressing upon the middle; and these, again, upon the higher; so that invention is racked, as well to vary the modes of enjoyment, as to increase the amount of wealth. That this competition should be, in all respects, advantageous, is not to be supposed. Emulation in show, though the most powerful incentive to industry, may be carried to excess; and has certainly been ruinous to many individuals, obliged sometimes, perhaps, by their situation, or seduced by example, to incur expenses beyond their means. But the abuse, even when most extended, as it probably is in England, is, after all, confined within comparatively narrow limits; while the beneficial influence resulting from the general diffusion of a taste for improved accommodations adds to the science, industry, wealth, and enjoyments of the whole community.

We are also inclined to think that the increase of taxation, during the late war, contributed to the improvement of manufactures, and the extension of trade. The gradually increasing pressure of the public burdens stimulated the industrious portion of the community to make corresponding efforts to preserve their place in society; and produced a spirit of invention and economy that we should have in vain attempted to excite by any less powerful means. Had taxation been very oppressive, it would not have had this effect; but it was not so high as to produce either dejection or despair, though it was, at the same time, sufficiently heavy to render a considerable increase of exertion and parsimony necessary, to prevent it from encroaching on the fortunes of individuals, or, at all events, from diminishing the rate at which they were previously accumulating. To the excitement afforded by the desire of rising in the world, the fear of falling superadded an additional and powerful stimulus; and the two together produced results that could not have been produced by the unassisted operation of either. We do not think that any evidence has been, or can be, produced to show, that the capital of the country would have been materially greater than it is, had the tranquillity of Europe been maintained uninterrupted from 1793 to the present moment.

We do not state these circumstances in order to extenuate the evils of war, or of oppressive taxation; but merely to show the real influence of taxation on industry, when gradually augmented and kept within reasonable bounds. Under such circumstances, it has the same influence on a nation that an increase of his family, or of his unavoidable expenses, has on a private individual.

But after every fair allowance has been made for the influence of the causes above stated, and of others of a similar description, still it is abundantly certain that a liberal system of government, affording full scope for the expansion and cultivation of every mental and bodily power, and securing all the advantages of superior talent and address to their possessors, is the grand *sine quâ non* of commercial and manufacturing prosperity. Where oppression and tyranny prevail, the inhabitants, though surrounded by all the means of civilisation and wealth, are invariably poor and miserable. In respect of soil, climate, and situation, Spain has a decided advantage over Great Britain: and yet, what a miserable contrast does the former present, when compared with the latter! The despotism and intolerance of her rulers, and the want of good order and tranquillity, have extinguished every germ of improvement in the Peninsula, and sunk the inhabitants to the level of the Turks and Moors. Had a similar political system been established in England, we should have been equally depressed. Our superiority in science, arts, and arms, though promoted by subsidiary means, is, at bottom, the result of *freedom and security* — freedom to engage in every employment, and to pursue our own interest in our own way, coupled with an intimate conviction, derived from the nature of our institutions, and their opposition to every thing like arbitrary power, that acquisitions, when made, may be securely enjoyed or disposed of. These form the grand sources of our wealth and power. There have only been two countries, — Holland and the United States, — which have, in these respects, been placed under nearly the same circumstances as England; and, notwithstanding they inhabit a morass, defended only by artificial mounds from being deluged by the ocean, the Dutch have long been, and still continue to be, the most prosperous and opulent people of the Continent; while the Americans, whose situation is more favourable, are advancing in the career of improvement with a rapidity hitherto unknown. In Great Britain we have been exempted, for a lengthened period, from foreign aggression and intestine commotion; the pernicious influence of the feudal system has long been at an end; the same equal burdens have been laid on all classes; we have enjoyed the advantage of liberal institutions, without any material alloy of popular licentiousness or violence; our intercourse with foreign nations, though subjected to many vexatious restraints, has been comparatively free; full scope has been given to the competition of the home producers; the highest offices have been open to deserving individuals; and, on the whole, the natural order of things has been less disturbed amongst us by artificial restraints than in most other countries. But without security, no degree of freedom would have been of material importance. Happily, however, every man has felt satisfied, not only of the temporary, but of the permanent tranquillity of the country, and of the stability of its institutions. The plans and combinations of capitalists have not been affected by misgivings as to what might take place in future. Monied fortunes have not been amassed in preference to others, because they might be more easily sent abroad in periods of confusion and disorder; but all individuals have unhesitatingly engaged, whenever an opportunity offered, in undertakings of which a remote posterity was alone to reap the benefit. No one can look at the immense sums expended upon the permanent improvement of the land, on docks, warehouses, canals, &c., or reflect for a moment on the settlements of property in the funds, and on the extent of our system of life insurance, without being deeply impressed with the vast importance of that confidence which the public have placed in the security of property, and the good faith of government. Had this confidence been imperfect, industry and invention would have been paralysed; and much of that capital which feeds and clothes the industrious classes would never have existed. The preservation of this security entire, both *in fact and in opinion*, is essential to the public welfare. If it be anywise impaired, the colossal fabric of our prosperity will crumble into dust; and the commerce of London, Liverpool, and Glasgow, like that of Tyre, Carthage, and Palmyra, will, at no very remote period, be famous only in history. — (From the *Treatise on Commerce*, contributed by the author of this work to the Society for the Diffusion of Useful Knowledge.)

IMPRESSMENT, the forcible taking away of seamen from their ordinary employment, and compelling them to serve, against their will, in his Majesty's ships.

1. *Regulations as to Impressment.* — This practice is not expressly sanctioned by any act of parliament; but it is so indirectly by the numerous statutes that have been passed, granting exemptions from it. According to Lord Mansfield, it is "a power founded upon immemorial usage," and is understood to make a part of the common law. All *sea-faring* men are liable to impressment, unless specially protected by custom or statute. Seamen executing particular services for government, not unfrequently get protections from the Admiralty, Navy Board, &c. Some are exempted by *local custom*: and *ferrymen* are every where privileged from impressment. The statutory exemptions are numerous.

1. Every ship in the coal trade has the following persons protected, viz. 2 able seamen (such as the master shall nominate) for every ship of 100 tons; and 1 for every 50 tons for every ship of 100 tons and upwards; and any officer who presumes to impress any of the above, shall forfeit, to the master or owner of such vessel, 10*l.* for every man so impressed; and such officer shall be incapable of holding any place, office, or employment, in any of his Majesty's ships of war.—(6 & 7 Will. 3. c. 18, sect. 19.)

2. No parish apprentice shall be compelled or permitted to enter into his Majesty's sea service till he arrives at the age of 18 years.—(2 & 3 Anne, c. 6. sect. 4.)

3. Persons voluntarily binding themselves apprentices to sea service, shall not be impressed for 3 years from the date of their indentures. But no persons above 18 years of age shall have any exemption or protection from his Majesty's service, if they have been at sea before they became apprentices.—(2 & 3 Anne, c. 6. sect. 15.; 4 Anne, c. 19. sect. 17.; and 13 Geo. 2. c. 17. sect. 2.)

4. Apprentices.—The act 4 Geo. 4. c. 25. enacts some new regulations with respect to the number of apprentices that ships must have on board according to their tonnage; and grants protection to such apprentices till they have attained the age of 21 years.—(For the regulations of this act, see APPRENTICES.)

5. Persons employed in the Fisheries.—The act 50 Geo. 3. c. 108. grants the following exemptions from impressment, viz.:

1st. Masters of fishing vessels or boats, who, either themselves or their owners, have, or within 6 months before applying for a protection shall have had, 1 apprentice or more under 16 years of age, bound for 5 years, and employed in the business of fishing.

2dly. All such apprentices, not exceeding eight to every master or owner of any fishing vessel of 50 tons or upwards; not exceeding seven to every vessel or boat of 35 tons and under 50; not exceeding six to every vessel of 30 tons and under 35 tons; and not exceeding four to every vessel or boat under 30 tons

burden during the time of their apprenticeship, and till the age of 20 years; they continuing, for the time, in the business of fishing only.

3dly. One mariner, besides the master and apprentices, to every fishing vessel of 10 tons or upwards, employed on the sea-coast, during his continuance in such service.

4thly. Any landman above the age of 18, entering and employed on board such vessel, for 2 years from his first going to sea; and in the event of the voyage then engaged in, if he so long continue in such service.

An affidavit sworn before a justice of the peace, containing the tonnage of such fishing vessel or boat, the port or place to which she belongs, the name and description of the mariner, the age of every apprentice, the term for which he is bound, and the date of his indenture, and the name, age, and description of every such mariner and landman respectively, and the time of such landman's first going to sea, is to be transmitted to the Admiralty; who, upon finding the facts correctly stated, grant a separate protection to every individual. In case, however, "of an actual invasion of these kingdoms, or imminent danger thereof," such protected persons may be impressed; but except upon such an emergency, any officer or officers impressing such protected persons shall respectively forfeit 20*l.* to the party impressed, if not an apprentice, or to his master if he be an apprentice.—Sects. 2, 3, 4.

5. General Exemptions.—All persons 55 years of age and upwards, and under 18 years. Every person being a foreigner, who shall serve in any merchant ship, or other trading vessel, or privateer, belonging to a subject of the Crown of Great Britain; and all persons, of what age soever, who shall use the sea; shall be protected for 2 years, to be computed from the time of their first using it.—(13 Geo. 2. c. 17.)

7. Harpooners, line managers, or boat steerers, engaged in the southern whale fishery, are also protected.—(26 Geo. 3. c. 30.)

8. Mariners employed in the herring fishery are exempted while actually employed.—(48 Geo. 3. c. 110.)

2. Policy of Impressment. This practice, so subversive of every principle of justice, is vindicated on the alleged ground of its being absolutely necessary to the manning of the fleet. But this position, notwithstanding the confidence with which it has been taken up, is not quite so tenable as has been supposed. The difficulties experienced in procuring sailors for the fleet at the breaking out of a war, are not natural but artificial, and might be got rid of by a very simple arrangement. During peace, not more than a fourth or a fifth part of the seamen are retained in his Majesty's service that are commonly required during war; and if peace continue for a few years, the total number of sailors in the king's and the merchant service is limited to that which is merely adequate to supply the reduced demand of the former, and the ordinary demand of the latter. When, therefore, war is declared, and 30,000 or 40,000 additional seamen are wanted for the fleet, they cannot be obtained, unless by withdrawing them from the merchant service, which has not more than its proper complement of hands. But to do this by offering the seamen higher wages would be next to impossible; and would, supposing it were practicable, impose such a sacrifice upon the public as could hardly be borne. And hence, it is said, the necessity of impressment; a practice which every one admits can be justified on no other ground than that of its being absolutely essential to the public safety.

It is plain, however, that a necessity of this sort may be easily obviated. All, in fact, that is necessary for this purpose, is merely to keep such a number of sailors in his Majesty's service during peace as may suffice, with the ordinary proportion of landmen and boys, to man the fleet at the breaking out of a war. Were this done, there would not be the shadow of a pretence for resorting to impressment; and the practice, with the cruelty and injustice inseparable from it, might be entirely abolished.

But it is said that, though desirable in many respects, the expense of such a plan will always prevent it from being adopted. It admits, however, of demonstration, that instead of being dearer, this plan would be actually cheaper than that which is now followed. Not more than 1,000,000*l.*, or 1,200,000*l.* a year would be required to be added to the navy estimates, and that would not be a real, but merely a nominal advance. The violence and injustice to which the practice of impressment exposes sailors, operates at all times to raise their wages, by creating a disinclination on the part of many young men to enter the sea service; and this disinclination is vastly increased during war, when wages usually rise to four or five times their previous amount, imposing a burden on the commerce of the country, exclusive of other equally mischievous consequences, many times greater than the tax that would be required to keep up the peace establishment of the navy to its proper level. It is really, therefore, a vulgar error to suppose that impressment has the recommendation of cheapness in its favour; and, though it had, no reasonable man would contend that that is the only, or even the principal, circumstance to be attended to. In point of fact, however, it is as costly as it is oppressive and unjust.—(The reader is referred, for a fuller discussion of this interesting question, to the note on Impressment in the 4th volume of the *Wealth of Nations*.)

INDEMNITY, is where one person secures another from responsibility against any particular event; thus, a policy of insurance is a contract of indemnity against any particular loss. Where one person also becomes bail for another, a bond of indemnity is frequently executed; and where a bond or bill of exchange has been lost or mislaid, the acceptor or obligee would not act prudently in paying it, without being secured by a bond of indemnity.

INDIAN RUBBER. See CAOUTCHOUC.

INDIGO (Fr. *Indigo*; Ger. *Indigo*; Sans. *Nili*; Arab. *Neel*; Malay, *Taroom*), the drug which yields the beautiful blue dye known by that name. It is obtained by the maceration in water of certain tropical plants; but the indigo of commerce is almost entirely obtained from leguminous plants of the genus *Indigofera*: that cultivated in India being the *Indigofera tinctoria*; and that in America the *Indigofera anil*. The Indian plant has pinnate leaves and a slender ligneous stem; and when successfully cultivated, rises to the height of 3, 5, and even 6 feet.

It appears pretty certain that the culture of the indigo plant, and the preparation of

* In order that these men shall be thus protected, it is necessary for the master to name them, before they are impressed: this is to be done by going before the mayor or other chief magistrate of the place, who is to give the master a certificate, in which is contained the names of the particular men whom he thus nominates; and this certificate will be their protection.

the drug, have been practised in India from a very remote epoch. It has been questioned, indeed, whether the *indicum* mentioned by Pliny (*Hist. Nat. lib. xxxv. c. 6.*) was indigo, but, as it would seem, without any good reason. Pliny states that it was brought from India; that when diluted it produced an admirable mixture of blue and purple colours (*in diluendo misturam purpure caruleique mirabilem reddit*); and he gives tests by which the genuine drug might be discriminated with sufficient precision. It is true that Pliny is egregiously mistaken as to the mode in which the drug was produced; but there are many examples in modern as well as ancient times, to prove that the possession of an article brought from a distance implies no accurate knowledge of its nature, or of the processes followed in its manufacture. Beckmann (*Hist. of Inventions*, vol. iv. art. *Indigo*) and Dr. Bancroft (*Permanent Colours*, vol. i. pp. 241—252.) have each investigated this subject with great learning and sagacity; and agree in the conclusion that the *indicum* of Pliny was real indigo, and not, as has been supposed, a drug prepared from the *isatis* or woad. At all events, there can be no question that indigo was imported into modern Europe, by way of Alexandria, previously to the discovery of the route to India by the Cape of Good Hope. When first introduced, it was customary to mix a little of it with woad to heighten and improve the colour of the latter; but, by degrees, the quantity of indigo was increased; and woad was, at last, entirely superseded. It is worth while, however, to remark, that indigo did not make its way into general use without encountering much opposition. The growers of woad prevailed on several governments to prohibit the use of indigo! In Germany, an Imperial edict was published in 1654, prohibiting the use of indigo, or “*devil’s dye*,” and directing great care to be taken to prevent its clandestine importation, “because,” says the edict, “the trade in woad is lessened, dyed articles injured, and money carried out of the country!” The magistrates of Nuremberg went further, and compelled the dyers of that city to take an oath once a year not to use indigo; which practice was continued down to a late period. In 1598, upon an urgent representation of the states of Languedoc, at the solicitation of the woad growers, the use of indigo was prohibited in that province; and it was not till 1737, that the dyers of France were left at liberty to dye with such articles, and in such a way, as they pleased. — (*Beckmann*, vol. iv. p. 142.) Let not those who may happen to throw their eyes over this paragraph, smile at the ignorance of our ancestors — *Mutato nomine, de te fabula narratur*. How much opposition is made at this moment to the importation of many important articles, for no better reasons than were alleged, in the sixteenth century, against the importation of indigo!

Indigo is at present produced in Bengal, and the other provinces subject to the presidency of that name, from the 20th to the 30th degree of north latitude; in the province of Tinnevely, under the Madras government; in Java; in Luconia, the principal of the Philippine Islands; and in Guatemala, and the Caracacs, in Central America. Bengal is, however, the great mart for indigo; and the quantity produced in the other places is comparatively inconsiderable.

Raynal was of opinion that the culture of indigo had been introduced into America by the Spaniards; but this is undoubtedly an error. Several species of *indigofera* belong to the New World; and the Spaniards used it as a substitute for ink very soon after the conquest. — (*Humboldt, Essai Politique sur la Nouvelle Espagne*, tom. iii. p. 54. 2d ed.)

For the first 20 years after the English became masters of Bengal, the culture and manufacture of indigo, now of such importance, was unknown as a branch of British industry; and the exports were but trifling. The European markets were, at this period, principally supplied from America. In 1783, however, the attention of the English began to be directed to this business; and though the processes pursued by them be nearly the same with those followed by the natives, their greater skill, intelligence, and capital, give them immense advantages. In their hands, the growth and preparation of indigo has become the most important employment, at least in a commercial point of view, carried on in the country. The indigo made by the natives supplies the internal demand; so that all that is raised by Europeans is exported.

In the Delta of the Ganges, where the best and largest quantity of indigo is produced, the plant lasts only for a single season, being destroyed by the periodical inundation; but in the dry central and western provinces, one or two *ratoon* crops are obtained: and owing to this circumstance, the latter are enabled to furnish a large supply of seed to the former.

The fixed capital required in the manufacture of indigo consists of a few vats of common masonry for steeping the plant, and precipitating the colouring matter; a boiling and drying house; and a dwelling house for the planter. These, for a factory of 10 pair of vats, capable of producing, at an average, 12,500 lbs. of indigo, worth on the spot about 2,500*l.*, will not cost above 1,500*l.* sterling. The buildings and machinery necessary to produce an equal value in sugar and rum, would probably cost about 4,000*l.* This fact, therefore, without any reference to municipal regulations, affords a ready answer to the question which has been frequently put, why the British planters in India have never engaged in the manufacture of sugar.

During the 9 years which preceded the opening of the trade with India, in 1814, the annual average produce of indigo in Bengal, for exportation, was nearly 5,600,000 lbs.; but the average produce of the 4 last years of this period scarcely equalled that of the preceding 5. But since the ports were opened, the indigo produced for exportation has increased fully a *third*; the exports during the 16 years ending with 1829—30, being above 7,400,000 lbs. a year. The following brief statement shows the rate of this increase, taking the average produce of each 4 years:—

1814 }	Lbs.	1818 }	Lbs.	1822 }	Lbs.	1826 }	Lbs.
1815 }		1819 }		1823 }		1827 }	
1816 } - - 7,040,000		1820 }	- - 6,000,000	1824 }	- - 8,000,000	1828 }	- - 9,000,000
1817 }		1821 }		1825 }		1829 }	

and it has continued about the same since.

It deserves to be remarked, that since the opening of the trade, Indian capitalists have betaken themselves to the manufacture of indigo on the European method, and that at present about a fifth part of the whole annual produce is prepared by them.

The culture of indigo is very precarious, not only in so far as respects the growth of the plant from year

to year, but also as regards the quantity and quality of the drug which the same amount of plant will afford even in the same season. Thus, the produce of 1825-26 was 41,000 chests, while the produce of the following year was but 25,000 chests; the produce of 1827-28 was about 42,000 chests, and that of 1828-29 only 26,500 chests! The average of these years, that is, about 9,000,000 lbs., may be considered as the present annual produce of Bengal. The price of indigo in India increased, for a while, in a far greater ratio than the quantity. In 1813-14, the real value of that exported from Calcutta was 1,461,000*l.*; but in 1827-28, although the quantity had increased but 20 per cent., the value rose to 2,920,000*l.*, or was about doubled. There was no corresponding rise in the price in Europe, but, on the contrary, a decline; and the circumstance is to be accounted for by the restraints placed on the investment of capital in the production of colonial articles suited to the European market, the consequent difficulty of making remittances from India, and an unnatural flow of capital to the only great article of Indian produce and export that is supposed capable of bearing its application.

But the effects of the profuse advances made by the Calcutta capitalists to those engaged in the indigo culture, coupled with the increasing imports from Madras, and the stationary demand for the drug in this country, have at length manifested themselves in the most distressing manner. Prices have been so much reduced that a ruinous reaction has taken place; most of the Calcutta merchants engaged in the trade having been obliged to stop payment, involving in their fall several opulent houses in this country. It remains to be seen whether this will occasion any diminution in the supplies of indigo, or whether the supply may not be maintained even at the reduced prices by increased economy. The subjoined Table shows that prices advanced considerably in 1833; but it is doubtful whether this advance will be sustained.

The consumption of indigo has varied but little in this country during the last dozen years, having been, at an average of that period, about 2,300,000 lbs. a year. This stationary demand, notwithstanding the fall in the price of the drug and the increase of population, is principally to be ascribed to the decreasing use of blue cloth, in the dyeing of which it is principally made use of. Its consumption in France is about as great as in Britain. Besides the exports to Great Britain, France, and the United States, a good deal of Bengal indigo is exported to the ports on the Persian Gulf, whence it finds its way to southern Russia. It is singular that it is not used by the Chinese, with whom blue is a favourite colour.

The indigo of Bengal is divided into two classes, called, in commercial language, *Bengal* and *Oude*; the first being the produce of the southern provinces of Bengal and Bahar, and the last that of the northern provinces. The first is, in point of quality, much superior to the other. This arose at one time, in a considerable degree, from the practice which prevailed in the northern provinces, of the European planter purchasing the wet fecula from the native manufacturer, and completing the processes of curing and drying the drug. This is at present in a great measure discontinued; and the Oude indigo has, in consequence, considerably improved in quality. Its inferiority is probably more the result of soil and climate, than of any difference in the skill with which the manufacture is conducted.

In 1827-28, and we are possessed of no later data, the export of indigo from the port of Madras amounted to 880,880 lbs. weight; having more than quadrupled in the course of the preceding 5 years. Besides the export from Madras, there is also a considerable one from the French settlement of Pondicherry; of which, however, we have no detailed statement. In 1827, the export of indigo from Manilla amounted to about 290,000 lbs. *avoirduois*; but it is understood to have materially increased since. The export from Batavia, in 1829, amounted to 152,000 lbs. weight, and the production is rapidly increasing. According to the statement now given, the annual exports of Asiatic indigo are as follow:—Bengal, 9,000,000 lbs.; Madras, 900,000 lbs.; Manilla, 300,000 lbs.; Batavia, 150,000 lbs. Hence the annual average produce for foreign markets, making allowance for a trifling augmentation in the exports from Madras, Java, and the Philippines, is certainly not less than 10,500,000 lbs.

According to M. Humboldt, the exportation of indigo from Guatemala, in 1825, amounted to 1,800,000 lbs. Indigo is also produced in some of the West India islands, but not in large quantities.

Good indigo is known by its lightness or small specific gravity, indicating the absence of earthy impurities; by the mass not readily parting with its colouring matter when tested by drawing a streak with it over a white surface; but, above all, by the purity of the colour itself. The first quality, estimated by this last test, is called, in commercial language, *fine blue*; then follow *ordinary blue*, *fine purple*, *purple* and *violet*, *ordinary purple* and *violet*, *dull blue*, *inferior purple* and *violet*, *strong copper*, and *ordinary copper*. These distinctions refer to the Bengal indigo only, the Oude being distinguished only into *fine* and *ordinary*. The qualities of Madras and Manilla indigo are nearly the same, and equal to ordinary Bengal indigo. The indigo of Java is superior to these.

We are indebted to Mr. Cook for the following Table, which gives a very comprehensive view of the state of the crops of indigo in Bengal, and the imports, consumption, and prices of Bengal indigo, since 1811-12:—

Crops in Bengal.			Years.	Total Import from India into Great Britain	Total Deliveries for Export and Home Con.	Stock in Great Britain 31st of Dec.	Average Prices in London.												
Years.	Maunds.	Chests.					Chests.	Chests.	Chests.	Yrs.	Fine Bengal. per lb.			Ord. Bengal. per lb.			Low Oude. per lb.		
1811-1812	70,000	= 19,500	1812	17,200	14,600	29,500	1812	s.	0	to 10	s.	4	0	to 5	s.	3	0	to 3	6
1812-1813	78,000	= 22,000	1813	14,300	19,300	24,500	1813	10	0	— 14	6	3	— 8	3	4	6	— 5	0	
1813-1814	74,500	= 21,300	1814	24,200	23,800	24,900	1814	10	0	— 14	6	6	— 9	0	4	6	— 5	6	
1814-1815	102,500	= 27,000	1815	28,900	23,400	30,400	'815	8	0	— 11	0	5	0	— 7	0	3	0	— 4	6
1815-1816	115,500	= 29,000	1816	15,500	20,200	25,700	1816	6	6	— 10	0	3	9	— 5	6	2	8	— 3	6
1816-1817	87,000	= 23,500	1817	13,500	15,700	23,500	1817	7	6	— 10	0	5	6	— 7	6	4	0	— 6	0
1817-1818	72,800	= 19,000	1818	16,600	16,100	24,000	1818	8	0	— 9	6	6	— 8	0	5	0	— 6	0	
1818-1819	68,000	= 17,000	1819	11,500	15,800	19,700	1819	7	6	— 9	0	5	6	— 6	0	3	3	— 4	3
1819-1820	72,000	= 19,000	1820	16,500	21,600	14,500	1820	7	0	— 9	0	5	6	— 6	6	3	3	— 4	6
1820-1821	107,000	= 25,500	1821	13,000	17,300	9,800	1821	7	6	— 9	6	5	6	— 7	0	4	0	— 5	9
1821-1822	72,400	= 19,500	1822	13,500	15,100	8,200	1822	11	0	— 12	6	8	6	— 10	3	4	9	— 6	0
1822-1823	90,000	= 24,000	1823	21,700	16,800	13,100	1823	9	6	— 11	0	5	9	— 8	6	3	6	— 4	6
1823-1824	113,000	= 28,000	1824	16,300	17,200	12,200	1824	12	0	— 13	6	8	0	— 10	6	5	0	— 6	3
1824-1825	79,000	= 22,000	1825	25,300	21,100	16,400	1825	13	0	— 15	0	8	6	— 10	6	4	3	— 5	9
1825-1826	144,000	= 41,000	1826	27,800	21,900	22,300	1826	8	0	— 9	6	4	6	— 7	0	2	3	— 3	9
1826-1827	90,000	= 25,000	1827	19,000	18,500	22,800	1827	11	6	— 13	6	7	0	— 9	6	3	0	— 4	6
1827-1828	149,000	= 42,000	1828	35,820	27,500	31,100	1828	8	0	— 10	0	5	3	— 7	3	2	0	— 2	9
1828-1829	98,000	= 26,500	1829	23,200	23,100	31,200	1829	7	6	— 8	6	3	9	— 6	6	2	6	— 3	6
1829-1830	141,000	= 40,000	1830	32,120	25,700	37,600	1830	6	6	— 7	6	3	3	— 4	6	2	0	— 2	6
1830-1831	116,000	= 33,600	1831	23,320	24,980	35,970	1831	6	0	— 6	6	3	0	— 4	3	2	0	— 2	6
1831-1832	122,000	= 35,000	1832	25,470	28,920	32,520	1832	5	6	— 6	3	3	3	— 4	6	2	3	— 2	9
1832-1833	122,000	= 35,000	1833	25,000	23,000*	35,000*	1833	7	0	— 7	9	5	0	— 6	0	3	0	— 4	0

* These numbers are partly from estimate; but they cannot be far wrong.

Of 7,299,605 lbs. of indigo imported into Great Britain in 1831, 6,996,063 lbs. were from India, 149,249 lbs. from the British West Indies, 81,991 lbs. from Guatemala, 16,014 lbs. from Colombia, &c. Of the total quantity imported, 2,490,000 lbs. were retained for consumption.

The imports of indigo, in 1832, were 6,353,065 lbs.; of which 2,395,653 lbs. were retained.

Indigo of British possessions, not deemed their produce unless imported from thence. — (7 Geo. 4. c. 48.) For further information as to indigo, see *Colebrooke's Husbandry of Bengal*, p. 154.; *Milburn's Orient. Com.*; *Bell's Review of Commerce of Bengal*; *Wilson's Review of do.*; evidence of Gillian MacLaine, Esq., East India Committee, 1830-31, &c.

INK (Du. *Ink*, *Inkt*; Fr. *Encre*; Ger. *Dinte*; It. *Inchiostro*; Lat. *Atramentum*; Rus. *Tschernilo*; Sp. *Tinta*; Sw. *Blak*.)

“Every liquor or pigment used for writing or printing is distinguished by the name of ink. Common practice knows only black and red. Of black ink there are three principal kinds: 1. Indian ink; 2. Printer's ink; and, 3. Writing ink. The Indian ink is used in China for writing with a brush, and for painting upon the soft flexible paper of Chinese manufacture. It is ascertained, as well from experiment as from information, that the cakes of this ink are made of lampblack and size, or animal glue, with the addition of perfumes or other substances not essential to its quality as an ink. The fine soot from the flame of a lamp or candle received by holding a plate over it, mixed with clean size from shreds of parchment or glove-leather not dyed, will make an ink equal to that imported. Good printer's ink is a black paint, smooth, and uniform in its composition, of a firm black colour, and possesses a singular aptitude to adhere to paper thoroughly impregnated with moisture.

“Common ink for writing is made by adding an infusion or decoction of the nut-gall to sulphate of iron, dissolved in water. A very fine black precipitate is thrown down, the speedy subsidence of which is prevented by the addition of a proper quantity of gum Arabic. Lampblack is the common material to give the black colour, of which 2½ ounces are sufficient for 16 ounces of the varnish. Vermilion is a good red. They are ground together on a stone with a muller, in the same manner as oil paints. Among the amusing experiments of the art of chemistry, the exhibition of sympathetic inks holds a distinguished place. With these the writing is invisible, until some reagent gives it opacity. These inks have been proposed as the instruments of secret correspondence. But they are of little use in this respect, because the properties change by a few days' remaining on the paper; most of them have more or less of a tinge when thoroughly dry; and none of them resist the test of heating the paper till it begins to be scorched.” — (*Ure's Dictionary*.)

INKLE, a sort of broad linen tape, principally manufactured at Manchester and some other towns in Lancashire.

INSOLVENCY AND BANKRUPTCY. Insolvency is a term in mercantile law, applied to designate the condition of all persons unable to pay their debts according to the ordinary usage of trade. A bankrupt is an insolvent; but persons may be in a state of insolvency without having committed any of the specific acts which render them liable to a commission of bankruptcy.

We have, under the article **BANKRUPTCY**, explained the most important differences in the law as to insolvency and bankruptcy; and have also briefly stated in that article, and in the article **CREDIT**, some of the alterations which seem to be imperatively required to make these laws more in harmony, than they are at present, with the principles of justice, and more conducive to the interests of commerce and the public advantage. In the present article, therefore, we shall confine ourselves to a summary statement of the proceedings under the existing laws.

Under the bankrupt laws, the creditors have a compulsory authority to sequester the entire possessions of their debtor; under the insolvent laws, the debtor himself may make a voluntary surrender of his property for the benefit of all his creditors. From this diversity in the initiative process results the greatest diversity in the ultimate operation of the bankrupt and insolvent acts. The proceedings under a commission of bankruptcy being instituted by the creditors, they lose all future power over the property and person of the insolvent after he has obtained his certificate; but the proceedings under the insolvent act having been commenced by the debtor himself, he only, by the surrender of his effects, protects his *person* in future from arrest — not the property he may subsequently acquire, from liability to the payment of all his debts in full.

Proceedings under the existing Insolvent Act. — In 1813, a special tribunal, called the “Court for Relief of Insolvent Debtors,” was appointed for the purpose of receiving the surrender of property and effects for the benefit of the creditors of insolvents. It consists of a chief and two other commissioners, appointed by the Crown, and is a court of record, with powers similar to those of the superior courts at Westminster; but it cannot award costs, unless in particular cases. The court sits twice a week in Portugal-street; and no fees are taken, except those established by the court. The commissioners also severally make circuits, and attend at the towns and places appointed for insolvents in the country to appear: their judicial powers in the provincial towns are the same as those exercised in the metropolis.

1. The first step in the insolvent's proceeding is the *Petition*. Any person in actual custody for any debt, damages, costs, or money due for contempt of any court, may, within 14 days from his first detention, petition the court for his discharge; stating in such petition the particulars of his arrest, and the amount of his debts, and praying to be discharged not only against the demands of the persons detaining him, but against all other creditors having claims at the time of presenting the petition. Persons not actually in custody within the walls of a prison, and during the proceedings thereon, are not entitled to the benefit of the act. In case of sickness, however, and after an order for hearing the petition has been obtained, this condition is not required.

Notice of the time appointed for hearing the petition must be given to all creditors whose debts amount to 5*l.*, and be advertised in the *London Gazette*.

At the time of subscribing the petition, the insolvent executes an assignment to the provisional assignee of the court, renouncing all title to his property, except wearing appa-

working tools, bedding, and such necessities of himself and family as shall not exceed the value of 20*l.* During confinement, the court may order an allowance for the support of the petitioner.

The filing of a petition is an act of bankruptcy, and, if a commission be issued within 2 calendar months, vacates the assignment; but this does not stop the proceedings of the court; and any property remaining to the petitioner after obtaining his certificate continues liable as if no commission had been issued.

The voluntary preference of a creditor, by conveyance of money, goods, bills, or other property, after the filing of the petition, or within 3 months prior to the imprisonment of the petitioner, being then in insolvent circumstances, is fraudulent and void.

Within 14 days after the filing of his petition, the insolvent must prepare a schedule of his debts; also of his property and income from every source whence he derives benefit or emolument, together with an account of all debts owing to him, the names of the debtors, and their places of abode. Lastly, the schedule must describe the wearing apparel and other articles not exceeding 20*l.* which the petitioner is allowed to retain.

Insolvents guilty of omissions in the schedule, with intent to defraud creditors, or excepting in it necessities to an amount exceeding 20*l.*, or persons assisting therein, are guilty of a misdemeanour, subjecting to an imprisonment for not more than 5 years.

11. *The Assignees.* — Any time after the filing of the petition, the court appoints assignees from among the creditors, to whom, on their acceptance of the appointment, an assignment is made of the effects of the prisoner. In case of any real estate, the same, within the space of 6 months, must be sold

by public auction, in such manner and place as the major part in value of the creditors approve: but when any part of the property is so circumstanced that the immediate sale of it would be prejudicial to the interests of the prisoner, the court may direct the management of such property till it can be properly sold; and if the debts can be paid by mortgage in lieu of sale, the court may give directions for that purpose.

Goods in possession and disposal of the insolvent, whereof he is reputed owner, are deemed his property; but this does not affect the assignment of any ship or vessel, duly registered according to the 6 Geo. 4. c. 110.

An account upon oath before an officer of the court, or justice of peace, must be made up by the assignees within every 3 months at the furthest; and in case of a balance in hand, a dividend must be forthwith made, of which dividend 30 days' previous notice must be given; and every creditor is allowed to share in the dividend, unless objected to by the prisoner, assignees, or other creditors, in which case the court decides.

The assignees may execute powers which the insolvent might have executed, as the granting of leases, taking fines, transferring public stock or annuities; but they cannot nominate to a vacant ecclesiastical benefice.

The assignees, with the consent of one commissioner, and the major part of the creditors in value, may compound for any debt due to the prisoner; or may submit differences connected with the estate of the insolvent to arbitration.

Dividends payable to creditors, unclaimed for 12 months, are to be paid into the credit of the estate of the insolvent; in default of payment of the dividends by the assignees, their goods may be distrained; or, if no distress, they may be imprisoned.

The assignees, in case the insolvent is a beneficed clergyman or curate, are not entitled to the income of the benefice or curacy; but they may oblige the incumbent to pay the profits for the benefit of creditors. Neither are the assignees entitled to the pay, half-pay, pension, or other emolument, of any person who is or has been in the army, navy, or civil service of the government or East India Company; but the court may order, subject to the approval of the heads of public offices, a portion of such pay, half-pay, pension, or emoluments, to be set aside to satisfy the claims of the creditors of the insolvent.

The court may inquire into the conduct of the assignees, on the complaint of the insolvent or any of his creditors; and, in case of malversation, award costs against them.

Assignees who wilfully employ or retain any part of the proceeds of the insolvent's estate, may be charged with interest, at a rate not exceeding 50l. per cent. per annum.

III. Discharge of the Insolvent.—On the day appointed for hearing the petition, any creditor may oppose the discharge of the prisoner; and, for that purpose, put such questions and examine such witnesses, as the court shall admit, touching the matters contained in the petition and schedule; or a creditor may require, and the court direct, that an officer of the court shall investigate the accounts of the prisoner, and report thereon. In case the prisoner is not opposed, and the court is satisfied with his schedule, it may order his immediate discharge from custody; or it may direct him to be detained in custody for any term not exceeding 6 months, to be computed from the time of filing the petition.

But if the prisoner has destroyed his books, or falsified entries therein, or otherwise acted fraudulently towards his creditors, or wilfully omitted anything in his schedule, he may be imprisoned for any term not exceeding three years: or where a

prisoner has contracted debts fraudulently, by means of a breach of trust; or put creditors to unnecessary expense; or incurred debts by means of any false pretence, or without probable expectation, at the time when contracted, of ever paying them; or shall be indebted for damages for criminal conversation with the wife, or for seducing the daughter or servant of the plaintiff; or for breach of promise of marriage; or for damages in any action for malicious prosecution, libel, slander, or trespass; the court may imprison for 2 years.

The discharge extends to sums payable by annuity; the annuitants being admitted as creditors to the estate of the insolvent, at a fair valuation of their interest.

But the discharge does not extend to any debts due to the Crown, nor for any offence against the revenue laws; nor at suit of any sheriff or other public officer, upon any bail-bond entered into for any person prosecuted for such offence; unless the Treasury certify consent to the discharge.

Insolvents under writ of *capias* or extent, must apply to the Barons of the Exchequer to be discharged.

When the prisoner is not discharged, the court may, on application for that purpose, order the creditor at whose suit he is detained to pay any sum not exceeding 4s. weekly; and in default of payment, the prisoner to be liberated.

IV. Future Liabilities of the Insolvent.—Prior to adjudication on the petition, the insolvent is required to execute a warrant of attorney, empowering the court to enter up judgment against him, in the name of the assignees, for the amount of the debts unpaid; and when the insolvent is of sufficient ability to pay such debts, or is dead, leaving assets for the purpose, the court may permit execution to be taken out against the property of the insolvent acquired after his discharge; and this proceeding may be repeated till the whole of the debt, with costs, is paid and satisfied.

But, after petition, after judgment entered up, is liable to imprisonment for any debt to which the adjudication of the court extended.

When an insolvent is entitled to the benefit of the act, no execution, except under the judgment before mentioned, can issue against him for debts contracted prior to his confinement; but he may be proceeded against for a debt which could not be enforced at the period of his discharge.

An insolvent, after his discharge, may, on the application of an assignee to the court, be again examined touching the effects set forth in the schedule; and if he refuse to appear or answer questions, he may be recommitted.

No uncertificated bankrupt, nor any person having had the benefit of the insolvent act, shall have it a second time within five years, unless 3-4ths in number and value of the creditors consent thereto, or unless it appear to the court that the insolvent, since his bankruptcy or discharge, has done his utmost to pay all just demands; and that the debts subsequently incurred have been unavoidable, from inability otherwise to acquire subsistence for himself and family.

Married women are entitled to the benefit of the insolvent act, and may petition the court on executing a special assignment.

The Insolvent Act, of which the above is a digest, was continued, by an act of the session of 1830, the 1 Will. 4. c. 38., for 2 years, and from the end of the next session of parliament. It is important to remark, that the act of Will 4. prohibits, while the insolvent acts are in force, any debtor from being discharged on his petition under the 32 Geo. 2. c. 28., commonly called the "Lords' Act."

Our next object will be to present a brief exposition of the **BANKRUPT LAWS.**

BANKRUPTCY.—Blackstone defines a bankrupt—"A trader who secretes himself, or does certain other acts tending to defraud his creditors." But an intention to defraud is not now held to be essential to constitute a bankrupt; who may be either simply an insolvent, or a person who is guilty of certain acts tending to defraud his creditors.

There are, as already observed, some important distinctions between the bankrupt and insolvent laws, not only in their application to different descriptions of individuals, but also in the powers they exercise over the estates of persons subsequently to their being brought under their adjudication. The benefits of the Insolvent Act extend without distinction to every class of persons actually in prison for debt; the benefits of the Bankrupt Act extend to traders only. But persons relieved under a commission of bankruptcy for the first time are for ever discharged from all debts proveable against them, and their property from any future liability; whereas, if relieved under the Insolvent Act, their persons only are protected from arrest, while any property they may subsequently acquire continues liable to their creditors till the whole amount of their debts is paid in full. It follows that the Insolvent Act affords merely a personal relief; while the Bankrupt Act discharges both person and property, and even returns the bankrupt a certain allowance out of the produce of his assets, proportioned to good behaviour, and the amount of his dividend.

Having already treated of insolvency, we shall now proceed to describe the proceedings under a commission of bankruptcy, as regulated by the act of Lord Brougham, the 1 & 2 Will. 4. c. 56., and the 6 Geo. 4. c. 16., which are the last general acts on the subject, and by which former statutes have been consolidated, and several important improvements introduced; leaving, however, untouched, many of the radical defects inherent in this branch of the law. The chief points to be considered, are—1. The persons who may become bankrupt; 2. Acts constituting bankruptcy; 3. Proceedings of petitioning creditor; 4. New Court of Bankruptcy; 5. Debts proveable under the commission; 6. Official assignees; 7. Assignees chosen by creditors; 8. Property liable under bankruptcy; 9. Examination and liabilities of bankrupt; 10. Payment of a dividend; 11. Certificate and allowance to bankrupt.

1. Who may become Bankrupt.—Generally all persons in trade, capable of making binding contracts, whether natural-born subjects, aliens, or denizens, are within the jurisdiction of the bankrupt laws; but the statute expressly includes builders, bankers, brokers, nautical carpenters, artificers, ship insurers, warehousemen, wharfingers, shipwrights, victuallers; keepers of inns, taverns, hotels, and coffee-houses; dyers, printers, bleachers, fullers, calenderers, cattle or sheep salesmen, factors, agents, and all persons who use the trade of merchandise by bargaining, bartering, commission, consignation, and otherwise, and also all persons who seek their living by buying and selling, letting for hire, or by the manufacturing of goods and commodities. Persons who cannot become bankrupt, are, graziers, farmers, workmen for hire, labourers, receivers general of taxes, and subscribers to any commercial or trading company established by charter or act of parliament.

A clergyman, unless a trader, cannot be made a bankrupt; nor an attorney, in the common course of his profession; nor an infant, nor a lunatic, nor a married woman, except in those cases where she may be sued and taken in execution for her debts. (8 T. R. 545.)

A single act of buying or selling is not sufficient to make a trader; as a schoolmaster selling books to his scholars only, or a keeper of hounds buying and selling horses and selling the skin and bone of a horse. (6 M. & W. 56.) But the quantity of dealing is immaterial, where an intention to deal generally may be inferred. (1 Rose, 84.) A buyer or seller of land, or any interest in land, is not a trader within the act; and on this principle it has been decided, that a brick-maker selling bricks made in his own field, or the owner of a mine selling minerals from his own quarry, is not liable, because such business is carried on only as a mode of enjoying the profits of a real estate. (2 Wils. 169.)

Traders having privilege of parliament, are subject to the bankrupt laws, and may be proceeded against as other traders; but such persons cannot be arrested or imprisoned, except in cases made felony by the statute.

2. Act constituting an act of bankruptcy.—In general, any act which is intended to defraud or defraud creditors, is an act of bankruptcy; such as a trader concealing himself from his creditors, leaving the country, causing himself to be arrested or his goods taken in execution, or making any fraudulent conveyance, gift, or delivery of his property. A trader keeping house commits an act of bankruptcy, if he give a general order to be denied. So, a closing the doors, and admitting persons till acquainted who they are from window, though no actual denial. (1 Bar. & Cres. 54.) But it is no act of bankruptcy if the denial be on Sunday, or at an unreasonable hour of the night, or to prevent interruption at dinner time.

Traders held in prison for any really subsisting debt for the period of 21 days, or who, being arrested, make their escape out of prison or custody, and commit acts of bankruptcy, are, until they pay the debt, or the Crown is a sufficient debt, and the time is computed from the first arrest, where the party lies in prison immediately, and the day of arrest is included, and the whole of the last day.

Filing a petition, in order to take the benefit of the Insolvent Act, is an act of bankruptcy, and a fiat may be issued any time before the petition is heard by the Insolvent Court, or within 2 calendar months.

A trader may make a declaration of his insolvency, signed and attested by an attorney or solicitor, and afterwards to be filed in the Bankrupt Office; and the secretary signing a memorandum thereof, is authority for advertising it in the *Gazette*. Upon this act of bankruptcy no commission can issue, if not within 2 calendar months after such advertisement, and unless such advertisement be within 8 days after filing declaration; and no docket can be struck till 4 days after advertisement, if the commission is to be executed in London, and 8 if in the country. Such declaration of insolvency being concerted between bankrupt and creditor, does not invalidate the commission.

The execution by a trader of any conveyance by deed, of all his estate and effects for the benefit of all his creditors, is not an act of bankruptcy, unless a commission be sued out within 6 months after, provided the deed be attested by an attorney or solicitor, and executed within 15 days after, and notice thereof within 2 months be given in the *Gazette*, and 2 daily newspapers; such if the trader reside more than 50 miles from London, notice may be given in the *Gazette*, and nearest country newspaper.

3. Proceedings of Petitioning Creditors.—A person being a trader, and having committed an act of bankruptcy, the next step in the proceeding is to petition the Lord Chancellor to issue his fiat. No fiat is issued, unless the petitioning creditor's debt, if 1 person or 1 firm, amounts to 10*l.*; if 2 creditors, to 15*l.*; if 3 or more creditors, to 20*l.* or upwards. The petitioning creditor must make an affidavit before a Master in Chancery, of the truth of his debt, and give bond in 20*l.* to prove it, and the act of bankruptcy. If the debt prove insufficient to support a fiat, the Lord Chancellor, upon the application of another creditor who has proved a sufficient debt, contracted posteriorly to that of the petitioning creditor, may order the bankruptcy to be proceeded in.

The petitioning creditor proceeds at his own cost until the choice of assignees, when his expenses are paid out of the first money received under the bankruptcy.

Creditors entitled to sue out a fiat against all the partners in a firm, may elect to petition only against 1 or more of such partners; and the commission may be served on the 1 or more partners, without affecting its validity as to the other partners.

Creditors who have sued out a fiat compounding with the bankrupt, or receiving more in the pound than other creditors, forfeit the whole of their debt, and whatever gratuity they receive for the benefit of the other creditors, and the Lord Chancellor may either order the commission to be proceeded in or superseded.

4. New Court of Bankruptcy.—Formerly the bankrupt business of the metropolis was transacted by 70 commissioners, appointed by the Lord Chancellor. They received no regular commission, but derived their authority from a letter written to them by the Chancellor, informing them of their appointment. The whole proceedings under a town commission, from its issuing to the winding up of the bankrupt's affairs, were managed by these commissioners, who acted by rotation, in lists of 5 each. In place of these an entire new court has been substituted, consisting of a chief judge, with 3 puisne

judges, and 6 commissioners. There are also 2 principal registrars, and 8 deputy registrars. The secretary of bankrupts is also continued as one of the officers under the new system. The judges, or any 3 of them, sit as a Court of Review, to adjudicate in all matters of bankruptcy brought before a jury, subject to an appeal to the Lord Chancellor. The 6 commissioners sit occasionally in 2 subdivision courts of 3 commissioners each. The powers of the single commissioner are nearly the same as the old commissioners. The examination of any bankrupt or other person, or of a proof of debt, may be commenced by a single commissioner, or a Court of Review, and disputed debts, if all parties consent, may be tried by a jury. An appeal lies from a single commissioner, or a subdivision court, to the Court of Review; and a decree of this Court is final, unless appealed against within 1 month.

The London commissioners under the old law had a jurisdiction for 40 miles round London, which is continued to their successors. Commissioners in the country beyond this distance were directed to barristers, or, if these could not be had, to solicitors, resident near the spot where the commission was to be executed. Under the new act, the judges of assize name to the Lord Chancellor such barristers and solicitors in the county as they think fit for the office; and if he approve, they are to appoint them permanent commissioners for the execution of all Bankruptcy business in the county, and a fiat is directed to the Court of Bankruptcy in London, are directed to them.

Let us now proceed with the powers and duties of the commissioners.

Commissioners are empowered to summon persons, examine them on oath, and call for any deeds or documents necessary to establish the validity and act of bankruptcy, and upon full proof thereof, to adjudge the debtor a bankrupt. Notice of such adjudication must be given in the *Gazette*, and 3 public meetings appointed for the bankrupt to surrender; the last of which meetings to be the 42d day after. A bankrupt refusing to attend at the appointed time may be apprehended; and on refusing to answer any question touching his business or property, may be committed to prison.

By warrant of the commissioners, persons may break open any house, premises, door, chest, or trunk of any bankrupt, and seize on his body or property; and if the bankrupt be in prison or custody, they may seize any property (necessary wearing apparel excepted) in the possession of such bankrupt, or refuse to persons authorized by a justice's warrant, premises may be searched not belonging to the bankrupt, or suspicion of property being concealed there; and persons suspected to have any of the bankrupt's property in their possession, refusing to obey the summons of commissioners, or refusing to answer interrogatories, or to surrender documents, without lawful excuse, may be imprisoned. The wife of the bankrupt may be examined, or, on refusal, committed.

Persons summoned are entitled to their expenses; and those attending, whether summoned or not, to assist the commissioners in their inquiries, are protected from arrest on any civil suit.

5. Debts proveable under Commission.—At the 3 meetings appointed by the commissioners, and at every other meeting appointed by them for proof of debts, every creditor may prove his debt by affidavit or by his own oath; incorporated bodies by an agent authorised for the purpose; and one partner may prove on behalf of the firm. Persons living at a distance may prove by affidavit before a Master in Chancery, or, if resident abroad, before a magistrate where residing, attested by a public notary, or British minister or consul. Clergymen, and servants, to whom the bankrupt is indebted for wages, are entitled to be paid 6 months' wages in full, and for the residue they may prove under the commission.

Indentures of apprenticeship are discharged by bankruptcy; but in case a premium has been received, the commissioners may direct a portion of it to be repaid for the use of the apprentice, proportioned to the term of apprenticeship unexpired.

Debts upon bill, bond, note, or other negotiable security, or where credit has been given upon valuable consideration, though not due at the time the act of bankruptcy was committed, are proveable under the commission. Sureties, persons liable for the debts of, or bail for the bankrupt, may prove after having paid such debts, if they have contracted the liability without notice of any act of bankruptcy. Obligees in bottomry or respondentia bonds, and assured in policy of insurance, are admitted to claim; and after loss, to prove as if the loss or contingency had happened before commission had issued against the obligor or insurer. Annuity creditors may prove for the value of their annuities, regard being had to the original cost of such annuities. Plaintiffs in any action, having obtained judgment against the bankrupt, may prove for their costs.

When there are mutual debts between the bankrupt and a creditor, they may be set off against each other, and the balance, if in favour of the creditor, is proveable against the bankrupt's estate.

Debts may be proved on all bills of exchange and promissory notes over-due at the time of issuing commission, up to the date of the commission.

Proving a debt under the commission, is an election not to proceed against the bankrupt by action; and in case the bankrupt be in prison at the suit of a creditor, he cannot prove his debt without first discharging the bankrupt from confinement; but the creditor is not liable for the costs of the action so relinquished by him.

No debt barred by the statute of limitations is proveable under the commission.

6. Official Assignees.—An important alteration introduced by Lord Brougham's act, particularly to commercial men, is the appointment of official assignees. They are 50 in number, merchants and traders, resident in the metropolis or vicinity; and are selected by the Lord Chancellor. They are to act with the assignees chosen by the creditors. All the real and personal estates of the bankrupt, all the monies, stock in the public funds, securities and proceeds of sale, are transferred and vested in the official assignee, subject to the rules, orders, and directions of the Lord Chancellor, and the Court of Bankruptcy. The official assignee gives security for the trust reposed in him; and is required to deposit all monies, securities, &c. in the Bank of England.

The official assignee is neither remunerated by a percentage nor a fixed salary, but a sum is paid to him for his trouble, at

the discretion of the commissioners, and proportioned to the estates of the bankrupt and the duties discharged.

7. *Appointment of Assignees by Creditors.*—The official assignee is empowered to act as the sole assignee of the bankrupt's estates and effects until others are chosen by creditors, which must be at the 2d meeting. Every creditor to the amount of 10*l.*, who has proved his debt, is eligible to vote; persons may be authorised by letters of attorney to vote, and the choice is made by the major part in value of the creditors; but the commissioners may reject any person they deem unfit; upon which a new choice must be made.

When only 1 or more partners of a firm are bankrupt, a creditor to the whole firm is entitled to vote, and to assent to or dissent from the certificate; but such creditor, unless a petitioning creditor, cannot receive any dividend out of the separate estate, until all the other creditors are paid in full.

Assignees may, with consent of creditors declared at any meeting duly summoned, compound or submit disputes to arbitration, and such reference be made a rule of the Court of Bankruptcy, or they may commence suits in equity; but if 1-3*d* in value of creditors do not attend such meeting, the same powers are granted to assignees with the consent, in writing, of commissioners.

Assignees to keep a book of account, where shall be entered a statement of all receipts and payments relating to bankrupt's estate, and which may be inspected by any creditor who has proved. Commissioners may summon assignees, with their books and papers, before them; and if they refuse to attend, may cause them to be committed till they obey the summons.

An assignee retaining or employing the money of the bankrupt, to the amount of 100*l.* or upwards, for his own advantage, may be charged 20*l.* per cent. interest.

Commissioners at the last examination of bankrupt to appoint a public meeting, not sooner than 4 calendar months after issuing commission, nor later than 6 calendar months from last examination, of which 21 days' notice must be given in the *Gazette*, to audit the accounts of the assignee; which accounts must be delivered on oath, and the commissioners may examine the assignee touching the truth thereof.

8. *Property liable under Bankruptcy.*—The official assignee is vested with all the real and personal estate of the bankrupt, and with all such property as may be devised to him, or come into his possession, till the time he obtain his certificate. The commissioners may say any real property of which the bankrupt is seized, or any estate tail, in possession, reversion, or remainder; and the same is gone against the bankrupt, the issue of his body, and against all persons claiming under him after he became bankrupt, or whom by fine, common recovery, or other means, he can cut off from any future interest. All property which the bankrupt has in right of his wife passes to the assignee, except such as is settled for her own sole benefit. Any property pledged, or securities deposited, may be redeemed for the benefit of the creditor.

If a bankrupt, being at the time insolvent, convey his land or goods to his children or others (except upon their marriage, or for a valuable consideration), or deliver securities, or transfer debts into other names, such transactions are void.

A landlord after or out of bankruptcy cannot distrain for more than one year's rent; but he may prove under the commission for the residue.

The assignee may accept any lease to which the bankrupt is entitled, and his acceptance exonerates the bankrupt from any future liability for rent; or if the assignee decline the lease, and the bankrupt, within 14 days after, deliver the lease to the lessor, he is not liable for rent.

In general, all power which the bankrupt might lawfully execute in the sale and disposition of his property for the benefit of himself, may be executed by the assignee for the benefit of creditors.

All contracts, conveyances, and transactions by or with any bankrupt, and all executions and attachments levied, without notice of an act of bankruptcy, for more than 2 months before the issuing of the commission, are valid. All payments whatever, either by or to the bankrupt, without notice of an act of bankruptcy, are protected down to the date of the commission; and purchasers for valuable considerations, with notice, cannot be molested, unless a commission issue within 12 months after the act of bankruptcy.

The circumstance of a commission appearing in the *Gazette*, and a fair presumption that the person to be affected thereby may have seen the same, is deemed sufficient legal notice of an act of bankruptcy having been committed.

9. *Examination and Liabilities of Bankrupt.*—A bankrupt, not surrendering to the commissioners before 5 o'clock upon notice of an act of bankruptcy, or not making discovery of his estate and effects, not delivering up goods, books, papers, &c., or removing or embezzling to the value of 10*l.*, is guilty of felony, and liable to a discretionary punishment, from imprisonment to transportation for life. The period for surrendering may be enlarged by the Lord Chancellor; and the commissioners, or assignees with approval of commissioners, may grant allowance for support of the bankrupt and his family till he has passed his last examination. During his attendance on commissioners, the bankrupt is protected from arrest.

The bankrupt is required to deliver up his books of account to the assignees upon oath, and to attend them on reasonable notice; he may inspect his accounts, assisted by other persons, in presence of assignees. After certificate is allowed, he is required to attend assignees, in settling accounts, at 5*s.* per day; and may be committed for non-attendance.

A penalty of 100*l.* is imposed on persons concealing bankrupt's effects, and double the value of the property so concealed; and an allowance of 5*l.* per cent. to persons discovering such concealment, with such further reward as the major part of the creditors may think fit to grant.

The bankrupt, or any other person, wilfully swearing falsely, is liable to the penalties of perjury.

If the bankrupt intend to dispute the commission, he must present a petition to the Court of Review within 2 calendar months; or, if out of the United Kingdom, within 12.

At any meeting of creditors, after the last examination, the bankrupt or his friends may tender a composition; which, if accepted by 9-10ths in number and value of the creditors, at 2 separate meetings, the Lord Chancellor may supersede the commission. In deciding on such offer, creditors under 20*l.* are not entitled to vote; but their debts are computed in value. Persons residing out of England may vote by letter of attorney, properly attested; and the bankrupt may be required to make oath that no unfair means have been employed to obtain the assent of any creditor to such arrangement.

10. *Payment of a Dividend.*—Not sooner than 4, nor later than 12 calendar months, the commissioners are to appoint a public meeting, of which 21 days' previous notice must be given in the *Gazette*, to make a dividend; and at which meeting, creditors who have not proved, may prove their debts; and at such meeting commissioners may order the nett produce of bankrupt's estate to be shared among the creditors that have proved, in proportion to their debts; but no dividend to be declared unless the accounts of the assignees have been first audited and delivered in as before described.

If the estate is not wholly divided upon a first dividend, a second meeting must be called, not later than 18 months from the date of commission; and the dividend declared at such second meeting to be final, unless some suit at law be pending, or some part of the bankrupt's estate afterwards accrue to the assignees; in which case it must be shared among the creditors within 2 months after it is converted into money.

Assignees having unclaimed dividends to the amount of 50*l.*, who do not, within 2 calendar months from the expiration of a year from the order of payment of such dividends, either pay them to the creditor entitled to them, or cause a certificate thereof to be filed in the Bankrupts' Office, with the names, &c. of the parties to whom due, shall be charged with legal interest from the time the certificate ought to have been filed, and such further sum, not exceeding 20*l.* per cent. per annum, as the commissioners think fit. The Lord Chancellor may order the payment of unclaimed dividends in the funds; and after 5 years the same may be divided among the other creditors.

No action can be brought against assignees for any dividend; the remedy being by petition to the Lord Chancellor.

11. *Certificate and Allowance to Bankrupt.*—The bankrupt who has surrendered, and conformed in all things to the provisions of this act, and has been discharged by the commissioners from all debts and demands proveable under the commission; but this does not discharge his partner, or one jointly bound, or in joint contract with him, nor does it bar a debt due to the Crown.

The certificate must be signed by 4-5ths in number and value of creditors who have proved debts to the amount of 20*l.* or upwards; or, after 6 calendar months from last examination, then either by 3-5ths in number and value, or by 9-10ths in number. The bankrupt must make oath the certificate was obtained without fraud; and any creditors may be heard before it is finally allowed by the Lord Chancellor. Any contract or security given to obtain signatures to the certificate, is void.

A bankrupt, after obtaining his certificate, cannot be arrested for any debt proveable under the commission; nor is he liable to satisfy any debt from which he is discharged, upon any promise, contract, or agreement, unless made in writing. In case a person has been bankrupt before, or compounded with his creditors, or taken benefit of Insolvent Act, unless the estate produce 15*s.* in the pound, the certificate only protects the person of bankrupt from arrest; and any future property he acquires may be seized by assignees for benefit of creditors.

If the produce of bankrupt's estate does not amount to 10*l.* in the pound, he is only allowed out of the assets so much as assignees think fit, he is discharged 3 per cent., or 300*l.* in the whole; if it produce 10*s.*, 5 per cent., not exceeding 400*l.*; if 12*s.* 6*d.* is paid in the pound, 7 per cent., not exceeding 500*l.*; if 15*s.* in the pound and upwards, 10 per cent., and not exceeding 600*l.* One partner may receive his allowance, if entitled, from the joint and his separate estate, though the others are not entitled.

A bankrupt is not entitled to certificate or allowance, if he has lost by gaming or wagering, in 1 day, 20*l.*, or within 1 year next preceding his bankruptcy, 200*l.*; or 200*l.* by stock-jobbing in the same period; or, in contemplation of bankruptcy, has destroyed or falsified his books, or concealed property to the amount of 10*l.*; or, if any person having proved a debt under the commission, such bankrupt, being privy thereto, or afterwards knowing the same, has not disclosed it to his assignees within 1 month after such knowledge.

Lastly, upon request by the bankrupt, the official assignee is required to declare to him how he has disposed of his property, and account to him for the surplus, if any; but before any surplus can be admitted interest must be paid, first, on all debts proved that carry interest, at the rate payable thereon; and next, upon all other debts, at the rate of 4*l.* per cent., to be calculated from the date of the commission.

I. Account of the Number of Commissions of Bankruptcy issued from 1790 to 1821.

Years.	Commissions.	Years.	Commissions.	Years.	Commissions.	Years.	Commissions.	Years.	Commissions.	Years.	Commissions.
1790	747	1796	954	1802	1,090	1807	1,362	1812	2,228	1817	1,927
1791	769	1797	1,115	1803	1,214	1808	1,433	1813	1,553	1818	1,245
1792	934	1798	911	1804	1,117	1809	1,382	1814	1,612	1819	1,499
1793	1,955	1799	717	1805	1,129	1810	2,314	1815	2,284	1820	1,781
1794	1,041	1800	951	1806	1,268	1811	2,500	1816	2,731	1821	1,238
1795	879	1801	1,199								

II. Account of the Number of Commissions of Bankrupt and Fiats issued each Year, from 1822 to 1832 both included; distinguishing Town Commissioners and Fiats, and showing how many Country Commissions and Fiats were opened in each Year. — (*Parl. Paper*, No. 542. Sess. 1833.)

Years.	Commissions sealed.	Town Commissions opened.	Country Commissions opened.	Years.	Commissions sealed.	Town Commissions opened.	Country Commissions opened.
1822	1,419	468	534	1831	1,886	692	770
1823	1,250	592	396				
1824	1,240	574	396				
1825	1,475	683	448	1832:			
1826	3,307	1,229	1,220	Coms.	61	20	37
1827	1,688	671	742	Fiats	1,661	623	703
1828	1,519	601	620		1,772	643	740
1829	2,150	809	910				
1830	1,720	661	748		19,376	7,563	7,524
Total commissions and fiats sealed and signed in the above period						-	19,376
Total town commissions and fiats opened						-	7,563
Total country commissions and fiats opened						-	7,524

III. Total Number of Persons discharged from Prison under the Acts for the Relief of Insolvent Debtors since the Constitution of the present Court in 1820; and the Number who have been ordered to be detained in Custody for contravening the Provisions of the Acts for the Relief of Insolvent Debtors. — (*Parl. Paper*, No. 141. Sess. 1831, and *Papers published by Board of Trade*.)

N. B.—The Court makes no orders of detention; and the following Table shows all the judgments given to the 30th of June, 1831.

Years.	Ordered to be discharged forthwith.				Ordered to be discharged at some future Period.				Total.
	In London.	On Circuit.	Before Justices.	Total.	In London.	On Circuit.	Before Justices.	Total.	
1820	830	none.	1,495	2,325	61	none.	96	157	2,482
1821	2,347	none.	2,516	4,863	219	none.	208	427	5,290
1822	2,074	none.	2,499	4,573	161	none.	221	382	4,955
1823	1,811	none.	2,047	3,858	181	none.	202	383	4,241
1824	1,745	388	1,255	3,318	142	18	115	275	3,593
1825	1,955	1,342	73	3,370	126	161	8	295	3,665
1826	2,429	1,865	89	4,383	110	183	5	298	4,681
1827	1,929	1,988	89	4,006	90	128	10	228	4,234
1828	1,913	1,450	112	3,475	127	131	6	264	3,739
1829	2,067	1,580	100	3,747	158	152	10	320	4,067
1830	2,066	1,823	111	3,990	189	191	9	389	4,379
1831	1,553	2,031	135	3,719	159	178	8	345	4,064
Totals	22,709	12,397	10,521	45,627	1,723	1,142	898	3,763	49,390

INSURANCE, a contract of indemnity, by which one party engages, for a stipulated sum, to insure another against a risk to which he is exposed. The party who takes upon him the risk, is called the *Insurer*, *Assurer*, or *Underwriter*; and the party protected by the insurance is called the *Insured*, or *Assured*; the sum paid is called the *Premium*; and the instrument containing the contract is called the *Policy*.

- I. INSURANCE (GENERAL PRINCIPLES OF).
- II. INSURANCE (MARINE).
- III. INSURANCE (FIRE).
- IV. INSURANCE (LIFE).

I. INSURANCE (GENERAL PRINCIPLES OF).

It is the duty of government to assist, by every means in its power, the efforts of individuals to protect their property. Losses do not always arise from accidental circumstances, but are frequently occasioned by the crimes and misconduct of individuals; and there are no means so effectual for their prevention, when they arise from this source, as the establishment of a vigilant system of police, and of such an administration of the law as may be calculated to afford those who are injured a ready and cheap method of obtaining every practicable redress; and, as far as possible, of insuring the punishment of culprits. But in despite of all that may be done by government, and of the utmost vigilance on the part of individuals, property must always be exposed to a variety of casualties from fire, shipwreck, and other unforeseen disasters. And hence the importance of inquiring how such unavoidable losses, when they do occur, may be rendered least injurious.

The loss of a ship, or the conflagration of a cotton mill, is a calamity that would press heavily even on the richest individual. But were it distributed among several individuals, each would feel it proportionally less; and provided the number of those among whom it was distributed were very considerable, it would hardly occasion any sensible inconvenience to any one in particular. Hence the advantage of combining to lessen the injury arising from the accidental destruction of property: and it is the diffusion of the risk of loss over a wide surface, and its valuation, that forms the employment of those engaged in insurance.

Though it be impossible to trace the circumstances which occasion those events that are, on that account, termed accidental, they are, notwithstanding, found to obey certain laws. The number of births, marriages, and deaths; the proportions of male to female, and of legitimate to illegitimate births; the ships cast away; the houses burned; and a vast variety of other apparently accidental events; are yet, when our experience embraces a sufficiently wide field, found to be nearly equal in equal periods of time: and it is easy, from observations made upon them, to estimate the sum which an individual should pay, either to guarantee his property from risk, or to secure a certain sum for his heirs at his death.

It must, however, be carefully observed, that no confidence can be placed in such estimates, unless they are deduced from a very wide induction. Suppose, for example, it happens, that during the present year one house is accidentally burned, in a town containing 1,000 houses; this would afford very little ground for presuming that the *average* probability of fire in that town was as 1 to 1,000. For it might be found that not a single house had been burned during the previous 10 years, or that 10 were burned during each of these years. But supposing it were ascertained, that, at an average of 10 years, 1 house had been annually burned, the presumption that 1 to 1,000 was the real ratio of the probability of fire would be very much strengthened; and if it were found to obtain for 20 or 30 years together, it might be held, for all practical purposes at least, as indicating the precise degree of probability.

Besides its being necessary, in order to obtain the true measure of the probability of any event, that the series of events, of which it is one, should be observed for a rather lengthened period, it is necessary also that the events should be numerous, or of pretty frequent occurrence. Suppose it were found, by observing the births and deaths of 1,000,000 individuals taken indiscriminately from among the whole population, that the mean duration of human life was 40 years; we should have but very slender grounds for concluding that this ratio would hold in the case of the next 10, 20, or 50 individuals that are born. Such a number is so small as hardly to admit of the operation of what is called the *law of average*. When a large number of lives is taken, those that exceed the medium term are balanced by those that fall short of it; but when the number is small, there is comparatively little room for the principle of compensation, and the result cannot, therefore, be depended upon.

It is found, by the experience of all countries in which censuses of the population have been taken with considerable accuracy, that the number of male children born is to that of female children in the proportion nearly of 22 to 21. But unless the observations be made on a very large scale, this result will not be obtained. If we look at particular families, they sometimes consist wholly of boys, and sometimes wholly of girls; and it is not possible that the boys can be to the girls of a single family in the ratio of 22 to 21. But when, instead of confining our observations to particular families, or even parishes, we extend them so as to embrace a population of 500,000, these discrepancies disappear, and we find that there is invariably a small excess in the number of males born over the females.

The false inferences that have been drawn from the doctrine of chances, have uniformly, almost, proceeded from generalising too rapidly, or from deducing a rate of probability from such a number of instances as do not give a fair average. But when the instances on which we found our conclusions are sufficiently numerous, it is seen that the most anomalous events, such as suicides, deaths by accidents, the number of letters put into the post-office without any address, &c., form pretty regular series, and consequently admit of being estimated *a priori*.

The business of insurance is founded upon the principles thus briefly stated. Suppose it has been remarked that of *forty* ships, of the ordinary degree of sea-worthiness, employed in a given trade, 1 is annually cast away, the probability of loss will plainly be equal to *one fortieth*. And if an individual wish to insure a ship, or the cargo on board a ship, engaged in this trade, he ought to pay a *premium* equal to the 1-40th part of the sum he insures, exclusive of such an additional sum as may be required to indemnify the insurer for his trouble, and to leave him a fair profit. If the premium exceed this sum, the insurer is overpaid; and if it fall below it, he is underpaid.

Insurances are effected sometimes by societies, and sometimes by individuals, the risk being in either case diffused amongst a number of persons. Companies formed for carrying on the business have generally a large subscribed capital, or such a number of proprietors as enables them to raise, without difficulty, whatever sums may at any time be required to make good losses. Societies of this sort do not limit their risks to small sums; that is, they do not often refuse to insure a large sum upon a ship, a house, &c. The magnitude of their capitals affords them the means of easily defraying a heavy loss; and their premiums being proportioned to their risks, their profit is, at an average, independent of such contingencies.

Individuals, it is plain, could not act in this way, unless they were possessed of very

large capitals; and besides, the taking of large risks would render the business so hazardous, that few would be disposed to engage in it. Instead, therefore, of insuring a large sum, as 20,000*l.*, upon a single ship, a private underwriter or insurer may not, probably, in ordinary cases, take a greater risk than 200*l.* or 500*l.*; so that, though his engagements may, when added together, amount to 20,000*l.*, they will be diffused over from 40 to 100 ships; and supposing 1 or 2 ships to be lost, the loss would not impair his capital, and would only lessen his profits. Hence it is, that while one transaction only may be required in getting a ship insured by a company, 10 or 20 separate transactions may be required in getting the same thing done at Lloyd's, or by private individuals. When conducted in this cautious manner, the business of insurance is as safe a line of speculation as any in which individuals can engage.

To establish a policy of insurance on a fair foundation, or in such a way that the premiums paid by the insured shall exactly balance the risks incurred by the insurers, and the various necessary expenses to which they are put, including, of course, their profit, it is necessary, as previously remarked, that the experience of the risks should be pretty extensive. It is not, however, at all necessary, that either party should inquire into the circumstances that lead to those events that are most commonly made the subject of insurance. Such a research would, indeed, be entirely fruitless: we are, and must necessarily continue to be, wholly ignorant of the causes of their occurrence.

It appears, from the accounts given by Mr. Scoresby, in his valuable work on the Arctic Regions, that of 586 ships which sailed from the various ports of Great Britain for the northern whale fishery, during the 4 years ending with 1817, 8 were lost — (vol. ii. p. 131), — being at the rate of about 1 ship out of every 73 of those employed. Now, supposing this to be about the average loss, it follows that the premium required to insure against it should be 1*l.* 7*s.* 4*d.* per cent., exclusive, as already observed, of the expenses and profits of the insurer. Both the insurer and the insured would gain by entering into a transaction founded on this fair principle. When the operations of the insurer are extensive, and his risks spread over a considerable number of ships, his profit does not depend upon chance, but is as steady, and may be as fairly calculated upon, as that of a manufacturer or a merchant; while, on the other hand, the individuals who have insured their property have exempted it from any chance of loss, and placed it, as it were, in a state of absolute security.

It is easy, from the brief statement now made, to perceive the immense advantage resulting to navigation and commerce from the practice of marine insurance. Without the aid that it affords, comparatively few individuals would be found disposed to expose their property to the risk of long and hazardous voyages; but by its means insecurity is changed for security, and the capital of the merchant whose ships are dispersed over every sea, and exposed to all the perils of the ocean, is as secure as that of the agriculturist. He can combine his measures and arrange his plans as if they could no longer be affected by accident. The chances of shipwreck, or of loss by unforeseen occurrences, enter not into his calculations. He has purchased an exemption from the effects of such casualties; and applies himself to the prosecution of his business with that confidence and energy which nothing but a feeling of security can inspire. “*Les chances de la navigation entravaient le commerce. Le système des assurances a paru; il a consulté les saisons; il a porté ses regards sur la mer; il a interrogé ce terrible élément; il en a jugé l'inconstance; il en a pressenti les orages: il a épié la politique: il a reconnu les ports et les côtes des deux mondes; il a tout soumis à des calculs savans, à des théories approximatives; et il a dit au commerçant habile, au navigateur intrépide: certes, il y a des désastres sur lesquels l'humanité ne peut que gémir; mais quant à votre fortune, allez, franchisez les mers, déployez votre activité et votre industrie; je me charge de vos risques. Alors, Messieurs, s'il est permis de le dire, les quatre parties du monde se sont rapprochées.*” — (*Code de Commerce, Exposé des Motifs*, liv. ii.)

Besides insuring against the perils of the sea, and losses arising from accidents caused by the operation of natural causes, it is common to insure against enemies, pirates, thieves, and even the fraud, or, as it is technically termed, *barratry*, of the master. The risk arising from these sources of casualty being extremely fluctuating and various, it is not easy to estimate it with any considerable degree of accuracy; and nothing more than a rough average can, in most cases, be looked for. In time of war, the fluctuations in the rates of insurance are particularly great: and the intelligence that an enemy's squadron, or even a single privateer, is cruising in the course which the ships bound to or returning from any given port usually follow, causes an instantaneous rise in the premium. The appointment of convoys for the protection of trade during war, necessarily tends, by lessening the chances of capture, to lessen the premium on insurance. Still, however, the risk in such periods is, in most cases, very considerable; and as it is liable to change very suddenly, great caution is required on the part of the underwriters.

Provision may also be made, by means of insurance, against loss by fire, and almost all the casualties to which property on land is subject.

But, notwithstanding what has now been stated, it must be admitted, that the advantages derived from the practice of insuring against losses by sea and land are not altogether unmixed with evil. The security which it affords tends to relax that vigilant attention to the protection of property which the fear of its loss is sure otherwise to excite. This, however, is not its worst effect. The records of our courts, and the experience of all who are largely engaged in the business of insurance, too clearly prove that ships have been repeatedly sunk, and houses burned, in order to defraud the insurers. In despite, however, of the temptation to inattention and fraud which is thus afforded, there can be no doubt that, on the whole, the practice is, in a public as well as private point of view, decidedly beneficial. The frauds that are occasionally committed raise, in some degree, the rate of insurance. Still it is exceedingly moderate; and it is most probable, that the precautions adopted by the insurance offices for the prevention of fire, especially in great towns, where it is most destructive, outweigh the chances of increased conflagration arising from the greater tendency to carelessness and crime.

The business of life insurance has been carried to a far greater extent in Great Britain than in any other country, and has been productive of the most beneficial effects. Life insurances are of various kinds. Individuals without any very near connections, and possessing only a limited fortune, are sometimes desirous, or are sometimes, from the necessity of their situation, obliged, annually to encroach on their capitals. But should the life of such persons be extended beyond the ordinary term of existence, they might be totally unprovided for in old age; and to secure themselves against this contingency, they pay to an insurance company the whole or a part of their capital, on condition of its guaranteeing them, as long as they live, a certain annuity, proportioned partly, of course, to the amount of the sum paid, and partly to their age when they buy the annuity.

But though sometimes serviceable to individuals, it may be questioned whether insurances of this sort are, in a public point of view, really advantageous. So far as their influence extends, its obvious tendency is to weaken the principle of accumulation; to stimulate individuals to consume their capitals during their own life, without thinking or caring about the interest of their successors. Were such a practice to become general, it would be productive of the most extensively ruinous consequences. The interest which most men take in the welfare of their families and friends affords, indeed, a pretty strong security against its becoming injuriously prevalent. There can, however, be little doubt that this selfish practice may be strengthened by adventitious means; such, for example, as the opening of government loans in the shape of life annuities, or in the still more objectionable form of tontines. But when no extrinsic stimulus of this sort is given to it, there do not seem to be any very good grounds for thinking that the sale of annuities by private individuals or associations can materially weaken the principle of accumulation.

Luckily, however, the species of insurance now referred to is but inconsiderable compared with that which has accumulation for its object. All professional persons, or those living on salaries or wages, such as lawyers, physicians, military and naval officers, clerks in public or private offices, &c., whose incomes must, of course, terminate with their lives, and a host of others, who are either not possessed of capital, or cannot dispose of their capital at pleasure, must naturally be desirous of providing, so far as they may be able, for the comfortable subsistence of their families in the event of their death. Take, for example, a physician or lawyer, without fortune, but making, perhaps, 1,000*l.* or 2,000*l.* a year by his business; and suppose that he marries and has a family: if this individual attain to the average duration of human life, he may accumulate such a fortune as will provide for the adequate support of his family at his death. But who can presume to say that such will be the case?—that he will not be one of the many exceptions to the general rule?—And suppose that he were hurried into an untimely grave, his family would necessarily be destitute. Now, it is against such calamitous contingencies that life insurance is intended chiefly to provide. An individual possessed of an income terminating at his death, agrees to pay a certain sum annually to an insurance office; and this office binds itself to pay to his family, at his death, a sum equivalent, under deduction of the expenses of management and the profits of the insurers, to what these annual contributions, accumulated at compound interest, would amount to, supposing the insured to reach the common and average term of human life. Though he were to die the day after the insurance has been effected, his family would be as amply provided for as it is likely they would be by his accumulations were his life of the ordinary duration. In all cases, indeed, in which those insured die before attaining to an average age, their gain is obvious. But even in those cases in which their lives are prolonged beyond the ordinary term, they are not losers—they then merely pay for a security which they must otherwise have been without. During the whole period, from the time when they effect their insurances, down to the time when they arrive at the mean duration of human life, they are protected against the risk of dying without leaving their families sufficiently provided for; and the sum which they pay after having

passed this mean term is nothing more than a fair compensation for the security they previously enjoyed. Of those who insure houses against fire, a very small proportion only have occasion to claim an indemnity for losses actually sustained; but the possession of a security against loss in the event of accident, is a sufficient motive to induce every prudent individual to insure his property. The case of life insurance is in no respect different. When established on a proper footing, the extra sums which those pay whose lives exceed the estimated duration is but the value of the previous security.

In order so to adjust the terms of an insurance, that the party insuring may neither pay too much nor too little, it is necessary that the probability of his life failing in each subsequent year should be determined with as much accuracy as possible.

To ascertain this probability, various observations have been made in different countries and periods, showing, out of a given number of persons born in a particular country or place, how many complete each subsequent year, and how many die in it, till the whole be extinct. The results of such observations, when collected and arranged in a tabular form, are called Tables of Mortality; being entitled, of course, to more or less confidence, according to the number and species of lives observed; the period when, and the care with which, the observations were made, &c. But, supposing these Tables to be formed with sufficient accuracy, the expectation of life at any age, or its mean duration after such age, may readily be learned from them; and hence, also, the value of an annuity, or an assurance on a life of any age. Thus, in the Table of Mortality for Carlisle, framed by Mr. Milne, of the Sun Life Office, and which is believed to represent the average law of mortality in England with very considerable accuracy, out of 10,000 persons born together, 4,000 complete their 56th year; and it further appears, that the number of such persons who die in their 66th year is 124; so that the probability that a life now 56 years of age will terminate in the 10th year hence is $\frac{124}{4,000}$. But, reckoning interest at 4 per cent., it appears (Table II. INTEREST AND ANNUITIES), that the present value of 100*l.* to be received 10 years hence is 67·556*l.*; consequently, if its receipt be made to depend upon the probability that a life now 56 years of age will fail in the 66th year, its present value will be reduced by that contingency to $\frac{124 \times 67 \cdot 556}{4,000} = 2 \cdot 094$ *l.*, or 2*l.* 1*s.* 10½*d.* The present value of 100*l.* receivable upon the life of a party now 56 years of age terminating in the 57th or any subsequent year of his life, up to its extreme limit (which, according to the Carlisle Table, is the 105th year), being calculated in this way, the sum of the whole will be the present value of 100*l.* receivable whenever the life may fail, that is, of 100*l.* insured upon it, supposing no additions were made to it for the profits and expenses of the insurers.

More compendious processes are resorted to for calculating Tables of insurances at all ages; but the above statement sufficiently illustrates the principle on which they all depend. In practice, a life insurance is seldom made by the payment of a single sum when it is effected, but almost always by the payment of an *annual premium* during its continuance, the first being paid down at the commencement of the insurance.* If the Table of Mortality adopted by the insurers fairly represent the law of mortality prevailing among the insured, it follows that when a party insured does not attain to the average age according to the Table, the insurers will either lose by him, or realise less than their ordinary profit; and when, on the other hand, the life of an insured party is prolonged beyond the tabular average, the profits of the insurers are proportionally increased. But if their business be so extensive as to enable the law of average fully to apply, what they lose by premature death will be balanced by the payments received from those whose lives are prolonged beyond the mean duration of life for the ages at which they were respectively insured; so that the profits of the society will be wholly independent of chance.

The relief from anxiety afforded by life insurance very frequently contributes to prolong the life of the insured, at the same time that it materially augments the comfort and well-being of those dependent on him. It has, also, an obvious tendency to strengthen habits of accumulation. An individual who has insured a sum on his life, would forfeit all the advantages of the insurance, were he not to continue regularly to make his annual payments. It is not, therefore, optional with him to save a sum from his ordinary expenditure adequate for this purpose. He is compelled, under a heavy penalty, to do so; and having thus been led to contract a habit of saving to a certain extent, it is most probable that the habit will acquire additional strength, and that he will either insure an additional sum, or privately accumulate.

The practice of marine insurance, no doubt from the extraordinary hazard to which property at sea is exposed, seems to have long preceded insurances against fire and upon lives. We are ignorant of the precise period when it began to be introduced; but it appears most probable that it dates from the end of the fourteenth or the beginning of the

* For the method of calculating these annual premiums, see *post*, INTEREST AND ANNUITIES.

fifteenth century. It has, however, been contended by Loccenius (*De Jure Maritimo*, lib. ii. c. 1.), Puffendorff (*Droit de la Nature et des Gens*, lib. v. c. 9.), and others, that the practice of marine insurances is of much higher antiquity, and that traces of it may be found in the history of the Punic wars. Livy mentions, that during the second of these contests, the contractors employed by the Romans to transport ammunition and provisions to Spain, stipulated that government should indemnify them against such losses as might be occasioned by the enemy, or by tempests, in the course of the voyage. — (*Impetratum fuit, ut quæ navibus imponerentur ad exercitum Hispaniensem deferenda, ab hostium tempestatisque vi, publico periculo essent.* — Hist. lib. xxiii. c. 49.) Malynes (*Lex Mercatoria*, 3d ed. p. 105.), founding on a passage in Suetonius, ascribes the first introduction of insurance to the emperor Claudius, who, in a period of scarcity at Rome, to encourage the importation of corn, took upon himself all the loss or damage it might sustain in the voyage thither by storms and tempests. — (*Negotiatoribus certa lucra proposuit, suscepto in se damno, si cui quid per tempestates accidisset, et naves mercaturæ causâ, fabricantibus, magna commoda constituit.* — c. 18.) It is curious to observe that this stipulation gave occasion to the commission of acts of fraud, similar to those so frequent in modern times. Shipwrecks were pretended to have happened, that never took place; old shattered vessels, freighted with articles of little value, were purposely sunk, and the crew saved in boats; large sums being then demanded as a recompence for the loss. Some years after, the fraud was discovered, and some of the contractors were prosecuted and punished. (Lib. xxv. c. 3.) But none of these passages, nor a similar one in Cicero's letters — (*Ad Fam.* lib. ii. c. 17.), warrant the inferences that Loccenius, Malynes, and others have attempted to draw from them. Insurance is a contract between two parties; one of whom, on receiving a certain premium (*pretium periculi*), agrees to take upon himself the risk of any loss that may happen to the property of the other. In ancient no less than in modern times, every one must have been desirous to be exonerated from the chance of loss arising from the exposure of property to the perils of the sea. But though, in the cases referred to, the carriers were exempted from this chance, they were not exempted by a contract *propter aversionem periculi*, or by an insurance; but by their employers taking the risk upon themselves. And it is abundantly obvious that the object of the latter in doing this was not to profit, like an insurer, by dealing in risks, but to induce individuals the more readily to undertake the performance of an urgent public duty.

But with the exception of the instances now mentioned, nothing bearing the remotest resemblance to an insurance is to be met with till a comparatively recent period. If we might rely on a passage in one of the Flemish chroniclers, quoted by the learned M. Pardessus, — (see his excellent work, *Collection des Loix Maritimes*, tome i. p. 356.), we should be warranted in concluding that insurances had been effected at Bruges so early as the end of the thirteenth century: for the chronicler states that, in 1311, the Earl of Flanders consented, on a requisition from the inhabitants, to establish a chamber of insurance at Bruges. M. Pardessus is not, however, inclined to think that this statement should be regarded as decisive. It is evident, from the manner in which the subject is mentioned, that the chronicler was not a contemporary; and no trace can be found, either in the archives of Bruges, or in any authentic publication, of any thing like the circumstance alluded to. The earliest extant Flemish law as to insurance is dated in 1537; and none of the early maritime codes of the North so much as alludes to this interesting subject.

Beckmann seems to have thought that the practice of insurance originated in Italy, in the latter part of the fifteenth or the early part of the sixteenth century. — (*Hist. of Invent.* vol. i. art. *Insurance*.) But the learned Spanish antiquary, Don Antonio de Capmany, has given, in his very valuable publication on the History and Commerce of Barcelona (*Memorias Historicas sobre la Marina, &c. de Barcelona*, tomo ii. p. 383.), an ordinance relative to insurance, issued by the magistrates of that city in 1435; whereas the earliest Italian law on the subject is nearly a century later, being dated in 1523. It is, however, exceedingly unlikely, had insurance been as early practised in Italy as in Catalonia, that the former should have been so much behind the latter in subjecting it to any fixed rules; and it is still more unlikely that the practice should have escaped, as is the case, all mention by any previous Italian writer. We, therefore, agree entirely in Capmany's opinion, that, until some authentic evidence to the contrary be produced, Barcelona should be regarded as the birthplace of this most useful and beautiful application of the doctrine of chances. — (Tomo i. p. 237.)

A knowledge of the principles and practice of insurance was early brought into England. According to Malynes — (*Lex Mercat.* p. 105.), it was first practised amongst us by the Lombards, who were established in London from a very remote epoch. It is probable it was introduced some time about the beginning of the sixteenth century; for it is mentioned in the statute 43 Eliz. c. 12. — a statute in which its utility is very clearly set forth — that it had been an *immemorial usage* among merchants, both English and

foreign, when they made any great adventure, to procure insurance to be made on the ships or goods adventured. From this it may reasonably be supposed that insurance had been in use in England for at least a century previous. It appears from the same statute, that it had originally been usual to refer all disputes that arose with respect to insurances to the decision of "grave and discreet" merchants appointed by the Lord Mayor. But abuses having grown out of this practice, the statute authorised the Lord Chancellor to appoint a commission for the trial of insurance cases; and in the reign of Charles II. the powers of the commissioners were enlarged. But this court soon after fell into disuse; and, what is singular, no trace can now be discovered of any of its proceedings.—(*Marshall on Insurance*, Prelim. Disc. p. 26.)

Few questions as to insurance seem to have come before the courts at Westminster till after the middle of last century. The decisions of Lord Mansfield may, indeed, be said to have fixed, and in a considerable degree formed, the law upon this subject. His judgments were not bottomed on narrow views, or on the municipal regulations of England; but on those great principles of public justice and convenience which had been sanctioned and approved by universal experience. His deep and extensive information was acquired by consulting the most intelligent merchants, and the works of distinguished foreign jurists; and by carefully studying the famous French ordinance of 1681, the most admirably digested body of maritime law of which any country has ever had to boast. Hence the comprehensiveness and excellence of his Lordship's decisions, and the respect they have justly commanded in all countries.* In his hands the law of insurance became, in a far greater degree than any other department of English law, a branch of that national or public law, of which Cicero has beautifully said, "*Non erit alia lex Romæ, alia Athenis, alia nunc, alia posthac, sed et omnes gentes et omni tempore una lex et sempiterna, et immortalis continebit, unusque erit communis quasi magister et imperator omnium Deus.*"—(*Fragm.* lib. iii. *de Republicâ*.)

Insurance against fire and upon lives is of much later origin than insurance against the perils of the sea. The former, however, has been known and carried on amongst us, to some extent at least, for nearly a century and a half. The Amicable Society, for insurance upon lives, was established by charter of Queen Anne, in 1706; the Royal Exchange and London Assurance Companies began to make insurances upon lives in the reign of George I.; and the Equitable Society was established in 1762. But the advantages of life insurance, and the principles on which the business should be conducted, were then very ill understood; and the practice can hardly be said to have obtained any firm footing amongst us, till the Equitable Society, by adopting the judicious suggestions of Dr. Price, began its career of prosperity about 1775. Notwithstanding the example of England, life insurance has made very little progress on the Continent. It was, indeed, expressly forbidden by the French ordinance of 1681 (liv. iii. tit. 6. art. 10.); by the regulations as to insurance issued at Amsterdam in 1612 (art. 24.); and it is doubtful whether the practice be not inconsistent with the 334th art. of the *Code de Commerce*. But we are inclined to think that the want of security, more than any positive regulations, has been the principal cause of the little progress of life insurance on the Continent. Of whatever disadvantages our large public debt may be productive, it is not to be doubted that the facilities it has afforded for making investments, and the punctuality with which the national engagements have been fulfilled, have been the principal causes of the extraordinary extent to which the business of life and even fire insurance has been carried in this country.

II. INSURANCE (MARINE).

There are few persons who are not acquainted, in some degree, with fire and life insurances. The security which they afford to individuals and families is a luxury which nobody, in tolerably comfortable circumstances, is willing to be without. Hence the great increase, in our days, of companies professing to afford this security; and hence the knowledge, on the part of the public generally, of the nature and principles of the engagements into which these companies enter. But marine insurance is a subject which is of immediate interest only to merchants and ship owners; unless, indeed, we should refer to that small portion of the community, who have occasion to transport themselves beyond seas with capital and effects for purposes of colonisation, or to fill some official situation. Hence the comparative indifference, on the part of the public, as to this subject. The general principles, however, of all insurance are the same; and in treating of marine insurance, it will be necessary to notice little beyond such topics as are peculiar to that branch of the business.

Individual Insurers or Underwriters.—The first circumstance that cannot fail to strike the general inquirer into the practice of marine insurance in this country, is that, while all fire and life insurances are made at the risk of companies, which include within themselves the desirable requisites of security, wealth, and numbers, the great bulk of marine insurances are made at the risk of individuals. London and Liverpool are the only towns in England in which there are any public companies for this purpose. † In London there are only 4: the 2 old companies, the *London* and the *Royal Exchange*; and the two established in 1824, the *Alliance Marine* and the *Indemnity Mutual Marine*. In Liverpool there is only 1 company. The individuals engaged in this branch of the insurance business in London, about whom we shall say more presently, assemble in Lloyd's Coffee-house, over the Royal Exchange.

* See Emerigon's famous *Traité des Assurances*, tome ii. p. 67.

† Within these few months a company has been formed at Sunderland, and it is said that some are projected in other sea-ports.

Prohibition of Companies.—Till 1824, all firms and companies, with the exception of the 2 chartered companies, the Royal Exchange and London, were prohibited by law from taking marine insurances. Towards the latter end of that year, the prohibition was removed, and the business of marine insurance was placed on the same footing as other descriptions of business. While the restriction lasted, the 2 chartered companies did so little business, that marine insurance might, in fact, be said to be wholly in the hands of individuals. These companies were so much higher in their premiums, and so much more exclusive in the risks they were willing to undertake, than their individual competitors, that even those merchants and ship owners, who would cheerfully have paid some trifling consideration to obtain the greater security of a company, were obliged to resort to individuals. And it was only when the repeal of this absurd restriction was proposed, that the companies showed, by defending it, that they set any value upon their privilege. The underwriters at Lloyd's joined them in this opposition; and pamphlets were written, and speeches made, to demonstrate how much merchants and ship owners would suffer, were the law to allow them the free use of their discretion in insuring their property; and how much more conducive to their interests it was, that they should be forced up to Lloyd's, to pay premiums to individuals rather than companies. But these pamphlets and speeches are forgotten; and we should be sorry to wound the feelings of their authors, or to trespass on the patience of our readers, by referring to them more particularly.

Formation of Companies.—During the autumn of 1824 and spring of 1825, 5 companies sprang into existence in London: the two already mentioned, and the *St. Patrick*, the *Patriotic*, and the *South Devon*. The last 3 have since been given up, having proved ruinous concerns to the proprietors. The 2 former are composed of some of the most eminent merchants and ship owners of the city of London, who united for the double purpose of providing a more perfect security for their property, and of ascertaining whether the insurance business might not be made to yield a fair return to the capital employed in it. The change thus introduced into the business has had the effect of rousing the 2 old companies into activity, and thus may be said to have afforded to the public the opportunity of transacting their business with 4 substantial companies, in addition to individual underwriters, whereas they could previously deal only with individuals.

It may be computed that these 4 companies draw to themselves 1-5th of the whole business of the country, leaving the other 4-5ths to individual underwriters, and the Liverpool, Scotch, and Irish companies. It has been inferred by some, that the comparatively limited business of the companies is a convincing proof that individuals are much better adapted to engage in this department than societies; while it is contended by others that the large share of business, thus speedily attracted to the companies, ought to satisfy every body, when due allowances are made for the difficulties to be combated in breaking through established modes and habits of doing business, that the tendency in the public is practically to confirm what antecedent investigation would suggest,—that companies, while they must necessarily hold out better security, and greater liberality and punctuality in the settlement of claims, are capable of transacting a given amount of business with a saving both of labour and expense.

Mode of conducting Business.—We shall now give an account of the existing arrangements for conducting the business of marine insurance, as well by individuals as the companies in London.

Lloyd's.—The individual underwriters meet in a subscription room at Lloyd's. The joint affairs of the subscribers to these rooms are managed by a committee chosen by the subscribers. Agents (who are commonly styled Lloyd's agents) are appointed in all the principal ports of the world, who forward, regularly, to Lloyd's, accounts of the departures from and arrivals at their ports, as well as of losses and other casualties; and, in general, all such information as may be supposed of importance towards guiding the judgments of the underwriters. These accounts are regularly filed, and are accessible to all the subscribers. The principal arrivals and losses are, besides, posted in 2 books, placed in 2 conspicuous parts of the room; and also in another book, which is placed in an adjoining room, for the use of the public at large. Many of the merchants of the city of London are subscribers to these rooms; and the 2 old companies contribute each 100*l.* per annum, in return for which they are furnished with copies of the daily intelligence. The 2 new companies made similar proposals, which were, and, we believe, continue to be, rejected; but this feeling of animosity is unworthy of the subscribers, and will, no doubt, speedily disappear.

The rooms are open from 10 o'clock in the morning till 5 o'clock in the afternoon, but the most considerable part of the business is transacted between 1 and 4. Those merchants and ship owners who manage their own insurance business, procure blank policies at the government office, or of their stationers, which they fill up so as to meet the particular object in view, and submit them to those underwriters with whom they are connected; by whom they are subscribed or rejected. Each policy is handed about in this way until the amount required is complete. The form of the policy and of a subscription is subjoined to this article.

The premium is not paid to the underwriter in ready money, but is passed to account. Nor does the underwriter debit the account of the person to whom he subscribes a policy, with the whole amount of the premium, but with the premium less 5 per cent. Whenever losses occur which more than absorb the premiums on any one account, the underwriter is called upon to pay the balance. But should the underwriter's account be what is called good, that is, should the premiums exceed the claims, he sends round, during the spring and summer, to collect from his various debtors either the balance of his last year's account, or money on account, according to his judgment; but, upon what he receives, he makes an allowance of 12 per cent. An underwriter, if prudent, therefore, before he consents to receive, will not only look to the goodness of his account, but to the probability of its continuing so.

Insurance Brokers.—Many merchants and ship owners do not transact their own insurance business. They give their orders for insurance to others, who undertake it for them, and are responsible for its proper management. These latter persons are called insurance brokers; and some of them manage the business of a number of principals. To them, likewise, are transmitted the orders for insurance from the outports and manufacturing towns. They charge the whole premium to their principals, and their profit consists in 5 per cent. upon the premium, 12 per cent. upon the money that they pay to the underwriters, and $\frac{1}{2}$ per cent. that they deduct from all the claims which they recover from the underwriters. It is proper to remark, that this is the established or regular profit; but competition has occasioned numerous deviations from it by the brokers, many of whom consent to divide this profit with the principals who employ them. The insurance brokers are not unfrequently underwriters also; and as some insurances are considered far more lucrative than others to underwriters, and as the brokers have particular facilities, in some respects, of judging of the goodness of their own risks, so likewise have they an inducement to play into one another's hands, and they do so accordingly.—(See *BROKERS*.)

It will at once be seen, that the trouble of effecting insurances at Lloyd's is considerable; that a good deal of time must be consumed; and that merchants and ship owners, therefore, have great inducement to consign their insurance business to brokers. But where the business is transacted with a company, this inducement, if not destroyed altogether, is, at all events, very much diminished. Any party having property to insure, has merely to go to the manager of the company, and state the particulars of the risk to be insured; the premium being agreed upon, the manager writes out a memorandum for the policy, which the party signs, and he is thus effectually insured. The companies procure the stamp and write out the policy, which is ready for delivery in 4 or 5 days. The companies, like the underwriters, charge the premium less 5 per cent. In other respects they vary.

The Royal Exchange Assurance Company allow 12 per cent. upon the profitable balance of each year's premiums, with credit till March for the premiums of the preceding year, and 5 per cent. for prompt payment.

The Alliance Marine Assurance Company allow 12 per cent. upon the profitable balance of each year's premiums, with credit till March; or 10 per cent. for prompt payment.

The Indemnity Mutual Marine Assurance Company allow 12 per cent. upon the profitable balance of each year's premiums, with credit till June; or 10 per cent. for prompt payment.

The allowances of the London Assurance Company are the same as those of the Indemnity.

Payment of Losses. — Losses are paid at all the offices promptly, and without deduction. A month's credit is allowed to the underwriters; and another month, and sometimes 2 months, are given to the broker, to collect from the underwriters, and pay over to his principals.

Clubs. — Besides the individual underwriters and companies above noticed, there are clubs or associations formed by ship owners, who agree, each entering his ships for a certain amount, to divide among themselves one another's losses. These clubs are institutions of long standing; but, since the alteration of the law in 1824, appear to be on the decline. Their formation originated in a twofold reason: 1st, that the underwriters charged premiums more than commensurate with the risk; and, 2dly, that they did not afford adequate protection. To avoid the first of these two evils, instead of paying a fixed premium, they pay among themselves the actual losses of their several members as they occur; and to avoid the second, they lay down certain principles of settlement in accordance with their views of indemnity. Each member of one of these clubs gives his power of attorney to the selected manager; and this manager issues a policy for each ship, which policy is subscribed by him as attorney for all the members, the premium inserted in the policy being understood to be nominal. These clubs are open to the leading objections that apply to individual underwriters; for the members are not collectively, but only individually, liable to those of their number who happen to sustain a loss; and the delay of settlement is such, that more than 12 months have been known to elapse before the payment of a loss has been obtained from all the members.

Rate of Premium. — But little need be said upon the circumstances that influence the rate of premium demanded by the insurers. It must be self-evident that premiums will vary according to the seasons, the quality of the vessel, the known character of the captain, the nature of the commodity, and the state of our political relations. All these, of course, are matters upon which each individual must exercise his own discretion, partly from general experience, and partly from particular information; exaggeration of risk, and consequent exorbitancy of premium for any length of time, being out of the question, where so many individual underwriters, in addition to the companies, are in competition with one another, and where the merchants have the means at hand of effecting their insurances abroad. We have already taken notice of the intelligence of which Lloyd's is the focus. In addition to this, there are 2 subscription register books for shipping maintained by the principal merchants, ship owners, and underwriters. These books profess to give an account of the tonnage, build, age, repairs, and quality of almost all the vessels that frequent our ports; and, although exceedingly defective in many respects, are material assistants to the insurers, who have no means of ascertaining by their own observation the particulars of 1 in 100 of the ships they are called upon to insure. But active measures are now in progress for superseding these two register books by one, giving a much more accurate and faithful account of the state of the mercantile shipping. We doubt, however, whether its real state will ever be revealed, as it ought to be, for the general benefit, until public officers are appointed to perform this duty. This might be done at a trifling expense; and the advantage to the owners of good ships, to merchants, and to passengers, would be immense.

CONTRACT OF INSURANCE.

Having thus given a general outline of the mode of transacting business between the insurers and insured, and the means used to enable both parties to come, as near as possible, to a due estimate of the risk to be insured against, our next step will be to explain the nature of the contract, and the bearing of its more important clauses.

It is unnecessary to state that the object of those who are engaged in commerce, or in moving articles of merchandise from one part of the world to another, is to *buy* at such a price that, after paying all the expenses of transport, the *sale* price may leave them a surplus in the shape of profit. If there were no such contrivance as insurance, merchants would be obliged to calculate upon the probability of the occasional loss of their property, and to regulate their transactions accordingly; but it must be obvious that enterprise, under such circumstances, would be very much crippled. Now, insurance, in as far as it approaches perfection in guaranteeing the merchant against all loss, except that of the market, substitutes a fixed charge for uncertain and contingent loss, and enables him to confine his attention exclusively to price and quality, and to charges of transport; in which latter, of course, the premium of insurance is included. As, however, in practice, insurance is by no means a perfect protection, either to the merchant or ship owner, against all loss that may occur *in transitu*, there is, even after insurance, some contingencies remaining to be taken into consideration; and we do not know that we can do better, by way of explaining the contract of insurance, than state, as briefly and succinctly as possible, what are the losses against which the merchant and ship owner are not protected by an insurance effected in this country.

1. **Acts of our own Government.** — All losses arising from the acts of our own government. Thus, if an embargo were laid on vessels about to sail for a particular quarter, and the merchant obliged to unload his goods; or if his goods were condemned to be destroyed in quarantine; or purposely destroyed at sea by some of our cruisers; no part of his loss would be made good by the insurer. The insurer in this country, although liable for the acts of foreign powers, is not liable for such acts directed against the property of their own subjects. Thus, if French property, insured in this country, were confiscated by the French government, the owner would have no remedy against his insurer.

2. **Breaches of the Revenue Laws.** — All losses arising from a breach of the revenue laws. It may be observed, that if the owner of the ship, by his act, expose the goods of the merchant to loss, the merchant so injured, although he cannot recover from his insurers, may claim from him. It may also be observed, that if the captain of the vessel, by his act, to which neither the owner of the ship nor the merchant is a party, expose the ship and cargo to loss, the insurers, in such case, are bound to make good the loss; the insurers being liable for all damage arising from illegal acts of the captain and crew, supposing the owner of the ship not to be accessory. The illegal acts of the captain and crew, contrary to the instructions and without the consent of the owners, are termed "barratry" in the policy. — (See BARRATRY.)

3. **Breaches of the Law of Nations.** — All losses arising from a breach of the law of nations. Thus, if any port is declared by a foreign power to be in a state of blockade, and such blockade is acknowledged by our government; and if a ship, in defiance of that notification, attempt to break the blockade, and is taken in the attempt; the insurer is not liable to the loss. It will often happen, when a port is under blockade, that the profit is so great upon goods introduced in defiance of the blockade, as to tempt adventurers to break it, and to enable them to afford a very high premium to insure against the risk. But as policies for such an object are not acknowledged in our courts of law, when effected, they are understood to be *policies of honour*. The same kind of policy is adopted by the underwriters, to protect foreign merchants who prefer insuring in this country against British capture.

4. **Consequences of Deviation.** — All losses subsequent to any deviation from the terms of the policy. Thus, if a merchant, in a policy on produce from the West Indies to London, warrant the ship to sail on or before the 1st of August, and the ship sail after that day and be lost, the insurer is exonerated. Or, if a merchant insure from London to Lisbon, and the ship call at Havre and is afterwards lost, the insurer is not liable. It will be understood, of course, that the owner of the ship is liable to the merchant for any breach of contract on his part, as well as that the insurer is liable for the barratry of the master; a deviation on the part of the master, not intended for the benefit of the owner, and contrary to his instruc-

tions, being considered barratry. Should the owner of the goods neglect to describe accurately the voyage for which he wishes to be insured, the loss would be a consequence of his own negligence.

There is a doctrine connected with barratry which it will here be proper to notice. A captain, owner or part owner of the ship in which he sails, cannot commit an act of barratry. In other words, the insurers are not, in such a case, liable for an act of his which would otherwise be barratrous. The equity of this doctrine, as far as regards the interests of the captain himself, cannot be called in question; but it is difficult to understand why the merchant who ships goods on board such a captain's vessel should not be permitted to insure, among other risks, against the captain's illegal acts. We have heard, that a clause has occasionally been introduced into policies to protect merchants against captain-owners, and we do not suppose that our courts of law would refuse to enforce such a clause. Indeed, we cannot discover any reason why every party, saving the captain, should not have the power of insuring against the consequences of illegal acts of the captain. We believe, that among the life offices, which protect themselves from loss by suicide and the hands of justice, there are some which make a distinction in favour of those who merely hold policies on the lives of others as a collateral security. The propriety of such a distinction must strike every body.

5. *Unseaworthiness.*—All losses arising from unseaworthiness. Unseaworthiness may be caused in various ways, such as want of repair, want of stores, want of provisions, want of nautical instruments, insufficiency of hands to navigate the vessel, or incompetency of the master. It might be supposed, at first sight, that insurance affords a much less perfect security than it really does, seeing on how many pleas it is possible for the insurer to dispute his liability; but when it is considered that the proof of unseaworthiness is thrown upon the defendant, and that the leaning of the courts is almost always in favour of the insured, it will be easy to suppose that no respectable insurers would ever plead unseaworthiness, unless they could make out a case of more than ordinary strength and clearness. The degree of uneasiness felt by merchants and ship owners at their liability to be involved in loss by cases of unseaworthiness, may be guessed from the fact, that although the Indemnity Assurance Company at one time precluded themselves from pleading unseaworthiness by a special clause in their policy, not only did they obtain no additional premium in consequence thereof, but they did not even obtain a preference over other companies and individuals at the same premium. At least, this fact must either be admitted as a proof of the absence of uneasiness on this head, or of that inveteracy of habit which seems to lead the great bulk of mankind always, if possible, to continue undeviatingly in those courses to which they are accustomed, even where the benefits to be derived from a deviation are undeniable.

6. *Protraction of the Voyage.*—All loss arising from unusual protraction of the voyage. Thus, if a ship meet with an accident in the Baltic, and the repairs detain the vessel till the close of the season, when the passage home is rendered impracticable by the ice till the opening of the ensuing season, no payment is made to the merchant, in mitigation of his loss from interest of money, loss of market (if the market fall), or deterioration in the quality of his goods (unless arising from actual sea damage); nor to the ship owner, in mitigation of his loss from the extra wages and maintenance of his crew. In most foreign countries the ship owner is remunerated by the insurers for the wages and maintenance of his crew while his ship is detained in consequence of any loss for the making good of which they are liable.

7. *Liability for doing Damage to other Vessels.*—All loss to which the ship owner is liable when his vessel does damage to others. According to our laws, the owner of every ship not in charge of a pilot, that does damage, by negligence of the master and crew, to any description of craft or vessel, is liable to make good the same to the extent of value of his own ship and freight: for beyond this he is not liable. The common policy in use among the underwriters at Lloyd's and the companies does not protect the ship owner from this loss. But the clubs or associations before mentioned almost universally take this risk. Indeed, this is one of the purposes which gave rise to their formation. But even they limit their liability to the amount of the policy; so that if a ship insured with them were to run down another, and to sink herself in the concussion, the owner would only receive the value of his own vessel from the club, and still be liable to the owner of the other vessel. The Indemnity Company, by a clause in their policy, make themselves liable for 3-4ths of the loss which the owner of the vessel insured with them may sustain from damage done by his vessel to those of others. If such a case as the one just supposed should occur under their policy, the insured would receive the value of his own vessel and 3-4ths of the loss to be made good by him to the owner of the other vessel. The policies of this Company approach in this respect the nearest of any to perfect protection to the ship owner. But the loss from running down other vessels, although serious, may sometimes ruinous, seldom occurs; and many ship owners trust so confidently that it will never fall upon them, that they are as well satisfied to be without as with this protection.

8. *Average Clause.*—The next description of loss of which we shall treat, against which the insured are not protected, is described in the following clause of the policy:—"Corn, fish, salt, seed, flour, and fruit, are warranted free from average, unless general, or the ship be stranded; sugar, tobacco, hemp, flax, hides, and skins, are warranted free from average under 5 per cent., unless general, or the ship be stranded; and all other goods, also the ship and freight, are warranted free from average under 3 per cent., unless general, or the ship be stranded."

The language employed in this clause, being technical, requires explanation, to render it intelligible to the general reader. Average is a name applied to certain descriptions of loss, to which the merchant and ship owner are liable. There are two kinds of average, general and particular.

General Average comprehends all loss arising out of a voluntary sacrifice of a part of either vessel or cargo, made by the captain for the benefit of the whole. Thus, if a captain throw part of his cargo overboard, cut from an anchor and cable, or cut away his masts, the loss so sustained, being voluntarily submitted to for the benefit of the whole, is distributed over the value of the whole ship and cargo, and is called "general average."

Particular Average comprehends all loss occasioned to ship, freight, and cargo, which is not of so serious a nature as to debar them from reaching their port of destination, and when the damage to the ship is not so extensive as to render her unworthy of repair. Losses where the goods are saved, but in such a state as to be unfit to forward to their port of destination, and where the ship is rendered unfit to repair, are called "partial or salvage loss." The leading distinction between particular average and salvage loss is, that, in the first, the property insured remains the property of the assured—the damage sustained, or part thereof, as the case may be, and as will be hereafter explained, being made good by the insurer; and in the second, the property insured is abandoned to the insurer, and the value insured claimed from him, he retaining the property so abandoned, or its value.

Particular Average on Goods.—A few cases illustrative of the method of stating a claim for particular average will best explain the nature of this description of loss, and will at the same time show the reader what the practical distinction is between particular average and salvage loss.

The property insured we shall suppose to be a ton of hemp, the cost of which at Petersburg is 30*l.*, for which sum it is insured from Petersburg to London, and that the duty, freight, and charges to which the merchant is subject on landing at London are 10*l.* We shall likewise suppose that the hemp, on its arrival, is so damaged as not to be worth more than half what it would have fetched had it been sound. The insurer would then be called upon to make good to the insured 15*l.*, or 50 per cent. upon the sum insured. But it does not follow that this payment of 15*l.* would indemnify the merchant, or that it would not more than indemnify him, for the loss sustained.

	L. s.	L. s.
If the hemp upon arrival in this country would have fetched in a sound state	50 0	
Less duty, freight, and charges	10 0	
		40 0
But in its damaged state is only worth	25 0	
Less duty, freight, and charges	10 0	
		15 0
The merchant's loss by the damage is		L.25 0
Whereas he only receives from the insurer 15 <i>l.</i> Upon the principle of a salvage loss he would also receive 15 <i>l.</i>		
	L. s.	L. s.
If the hemp would have fetched in a sound state	20 0	
Less duty, freight, and charges	10 0	
		10 0
But in its damaged state is only worth	10 0	
Less duty, freight, and charges	10 0	
		0 0
The merchant's loss by the damage is		L.10 0

Whereas he receives from the insurer 15*l.* Upon the principle of a salvage loss he would receive 30*l.*

	L. s.	L. s.
If the hemp would have fetched in a sound state	30 0	
Less duty, freight, and charges	10 0	
		20 0
But in its damaged state is only worth	15 0	
Less duty, freight, and charges	10 0	
		5 0
The merchant's loss by the damage is		L.15 0

And he receives from the insurer 15*l.* Upon the principle of a salvage loss he would receive 25*l.*

It will be observed that the merchant's loss by the damage of his goods varies with the state of the market. It may also be observed, that in general the merchant will not receive from the insurer the whole amount of the loss that he sustains. Whenever his market is a profitable one (and that it must usually be so will be obvious to every body), whenever, indeed, his market is not a decidedly losing one, his policy does not afford him a complete protection.

The argument in favour of this mode of settling claims for particular average—and it should be observed that the subject has been discussed, and the principle acknowledged in the courts of law—is, that the insurer's liability is to be guided by the amount upon which he has received a premium or consideration; that he is not to be affected by the rise or fall of markets; but that the *gross* market price of the *sound*, and the *gross* market price of the *damaged* goods, are to be the test by which the rate of damage upon the amount insured is to be adjusted; the insurer being liable, besides, for all the extra charges arising out of the damage.

In the first case stated, the merchant's loss by damage is 25*l.* upon 40*l.*, or 62½ per cent.; in the second, 10*l.* upon 40*l.*, or 25 per cent.; in the third, 15*l.* upon 20*l.*, or 75 per cent. If the duty, freight, and charges were diminished in proportion to the diminished value of the goods, the loss in each case would be 50 per cent. upon the net price, as it is 50 per cent. upon the gross price. As far as the duty is concerned, government, upon many articles, reduces it in proportion to the diminution in the value of the goods; and if the freight were reduced in a similar manner, the merchant would always be indemnified for his loss by the insurer. But the practice with regard to freight in this country admits of no such arrangement; freight being paid according to the quantity delivered.

To make the principle upon which claims for particular average are adjusted, and its bearing, still clearer, we shall illustrate it by a few more cases. Suppose two packages to be insured at cost price—a cask of rice and a cask of sugar—each weighing 10 cwt.; the cost of each at the port of shipment 10*l.*, the freight of each 10*s.* per cwt. at the port of delivery, both articles free from duty, and to arrive at a market where no more than the cost price is realised; assuming that both packages are damaged 50 per cent.—the rice by loss of quality, the sugar by loss of weight—the statement will be as follows:—

	L. s.	L. s.
10 cwt. of rice, had it arrived sound, would have produced	15 0	
Less freight on 10 cwt. at 10 <i>s.</i> per cwt.	5 0	
		10 0
But being damaged, did only produce	7 10	
Less freight on 10 cwt. at 10 <i>s.</i> per cwt.	5 0	
		2 10
Merchant's loss		L.7 10

	L. s.	L. s.
10 cwt. of sugar, if sound, would have produced	15 0	
Less freight on 10 cwt. at 10 <i>s.</i> per cwt.	5 0	
		10 0
The barrel being damaged, did only weigh 5 cwt., and produce	7 10	
Less freight on 5 cwt. at 10 <i>s.</i> per cwt.	2 10	
		5 0
Merchant's loss		L.5 0

In each case the merchant is entitled to recover from his insurer 5*l.*, or 50 per cent., upon 10*l.*, the sum insured, which, although an indemnity to him for his loss on the sugar, is far from being so for his loss upon the rice. If the merchant would contrive so to shape his contract with the ship owner for freight, as to reduce the freight in proportion to the depreciation in the value of the damaged commodity, he would be completely protected. The ship owner might on his side protect himself by insurance from loss by reduction of quality, as he now does from loss by reduction of quantity. But we have already more than once adverted to the difficulty of breaking in upon established practices. The merchants go on from year to year complaining of the losses to which they are subject from this awkward contrivance, while no steps are taken to improve it. To show that the principle is equitable as between the merchant and his insurer, we subjoin one more statement, where the damage is taken at 100 per cent.:—

	L. s.	L. s.
10 cwt. of rice, if sound, would have produced	15 0	
Less freight on 10 cwt. at 10 <i>s.</i> per cwt.	5 0	
		10 0
Being totally spoiled, did produce nothing	-	
The merchant being still liable for the freight	-	5 0
Making his loss		L.15 0

He receives 10*l.* only from the insurer.

	L. s.	L. s.
10 cwt. of sugar, if sound, would have produced	15 0	
Less freight on 10 cwt. at 10 <i>s.</i> per cwt.	5 0	
		10 0
The barrel being washed out produces nothing	-	
The merchant however, not being liable to pay freight	-	-
His loss is only		L.10 0

Which he recovers from the insurer.

It will be observed, that in each case the insurer pays 10*l.*, or the full sum upon which he receives the premium.

When whole cargoes, or parcels of goods of considerable value, are insured, the clause in the policy which protects the insurer from particular average under a certain percentage, is often partially set aside. Thus, if a cargo of 500 hogsheds of sugar, valued at 10,000*l.*, were damaged to the extent of 460*l.*, the merchant, supposing the protecting clause to remain in force, would recover nothing from the insurer, the loss not amounting to 5 per cent. The additional written clause, by which it is the practice to modify the printed clause, is as follows:—"Particular average, payable upon each 10 hhds. sugar, 10 casks and 50 bags coffee, and 10 bags cotton, following numbers, and upon each package of manufactured goods, chest of indigo, bag of wool or silk, the same as if separately insured." Such clauses may be, and are, introduced *ad libitum* by mutual consent of insurer and insured, the premium or consideration being arranged accordingly.

The protecting clause is considered, on the other hand, by the insurers, exceedingly unsatisfactory in some respects; and they, as occasion requires, insist upon additional protection. Thus, saltpetre, hides, cocoa, and tin plates, are generally warranted free from particular average, unless the ship be stranded; and upon tobacco, it is customary for the insurers to make themselves liable only to such part of the particular average as exceeds 5 per cent. throwing 5 per cent., upon the merchant.

Particular Average on Freight.—The clause, as far as it affects "freight," calls for no particular comment. Particular average upon freight can only arise, according to prevailing practice, from loss of weight; and whenever the loss of weight amounts to 3 per cent. or upwards, the ship owner is entitled to recover from his insurer. The ship owner, upon the arrival of the ship at its port of destination, is entitled to hold the goods as security until the freight is paid. If the owner of the goods should prove insolvent, and the goods should be entirely spoiled by sea damage during the voyage, and the ship owner thus lose his freight, he has no claim upon the insurer; because, although his collateral security is destroyed by a peril of the sea, his right to receive freight remains unimpaired, and it is against the loss or impairing of this right that the insurer protects him.

Particular Average on Ships.—Particular average upon ships is a subject somewhat more beset with difficulties. There is scarcely a ship that makes a voyage of any length, that does not sustain some damage. The clause in the policy warranting the ship free from particular average under 3 per cent., unless stranded, protects the insurer from the constant recurrence of petty claims; but in addition to this, it is the practice to class the damage, that a ship sustains in the prosecution of her voyage, under two heads: ordinary damage, or wear and tear; and extraordinary damage, or particular average. The splitting of sails, the breaking of anchors and cables, the upsetting of windlasses, are losses that come under the first head. The carrying away of masts and bulwarks, damage to the copper sheathing, and hull, from striking on rocks, come under the second.

When a ship sustains damage, if she be on her first voyage, the whole expense of the repairs is made good by the insurers. But if she be not on her first voyage, it is the established custom that the insurer pays no more than 2-3ds of the repairs, the owner of the vessel having, as it is thought, an equivalent for the 1-3d which falls upon him, in the substitution of new work for old. Where the nature of the damage is such as to require that the copper should be stripped off the ship's bottom, the insurer pays the difference between the price of the old and the new copper on the weight of the old copper stripped off; the excess in weight of the new over the old copper is paid for by the ship owner; and the labour of stripping and replacing the copper is paid for on the principle already mentioned. In any general rule of this kind, it must be obvious that the ship owner will sometimes gain and sometimes lose by an accident. As soon as the ship owner, or his captain, learns that his vessel has met with an accident, or as soon after as possible, he summons regular surveyors to examine his vessel and report all defects, discriminating between those defects that have arisen from perils of the sea, and those from wear and tear. The first only are made good by the insurer, together with all charges, such as surveyors' fees, dock dues, &c., caused by the necessity of undergoing repair. It has been already observed, that when a ship is obliged, in the progress of her voyage, to put into port for the purpose of repair, although the owner of the ship be subjected to great expense for the wages and maintenance of his crew during the detention, he can recover no part of this expense from the insurer; the doctrine being, that the owner of the ship is bound to navigate his vessel, and that the insurer does not undertake to guarantee that the voyage shall be completed within any specific time. Such is the doctrine, at least, in this country, and the practice is founded upon it; but in all other countries the doctrine and practice are the reverse. For in them allowance is made to the ship owner for the wages and maintenance of the crew during the whole period that the ship is under repair. Where a vessel sustains damage and undergoes repair in the progress of her voyage, and is subsequently lost, the insurer is liable both for the particular average and a total loss. Or the owner of the ship may, if he please, insure the amount expended in repair; and then, in the event of subsequent loss, the insurer is liable for the total loss only, but in the event of subsequent safe arrival, the average is augmented by the charge of insurance.

The operation of the clause warranting the ship free from average under 3 per cent., unless general, or the ship be stranded, may now be clearly seen. If a ship be insured and valued at 10,000*l.*, and the repairs of the vessel do not, after all the deductions above referred to, amount to 3 per cent., there is no claim upon the insurer, unless the vessel shall have been stranded.—(See AVERAGE.)

Stranding.—The term stranded is not well chosen, admitting of more than one construction; and the clause of which it forms a part is imperfectly conceived. And in settlements of accounts, when differences arise, the parties who discuss them are more apt to strive for that interpretation of terms and clauses which is favourable to their interests, than for that which is best adapted for general purposes. It is commonly understood that merely striking the ground and coming off is not a stranding; it being necessary, in order to fall within that term, that the ship should remain on the ground or rock, as it may happen, and that efforts should be made to float her. Striking on an anchor and leaking dangerously is not a stranding. We shall only adduce two illustrations, for the purpose of showing how ill adapted this clause is as a means to an end. Corn and other such articles are warranted free from particular average, unless the ship be stranded, because the insurers, considering these articles to be peculiarly susceptible of damage, will not consent to take that risk, except on some extraordinary occasion. A ship, laden with corn, makes a very stormy passage from the Baltic to London, and damages the whole of her cargo. Upon arrival off our coast she is stranded, but got off without straining or sustaining any damage. The insurer is held to be liable for the damage to the corn, under the clause of the policy. On another occasion, after a very favourable passage to our coast, a ship strikes upon a shoal, but is not stranded, sustaining, however, so much damage that she arrives at London with 6 feet water in her hold, and her cargo almost wholly spoiled. The insurer is held not to be liable under the clause of the policy.

General Average.—The insurer is bound to make good all general average without exception, however trifling the amount. General average is treated as though altogether unconnected with particular average; and damage to the goods not amounting to 3 per cent. is not payable by the insurer, although there may be also a general average, and the general and particular average together may amount to more than 3 or 5 per cent. General average is a charge which must be paid by the merchant and ship owner, even if uninsured; although, when insured, he transfers, as it were, in virtue of his insurance, the charge from himself to his insurer. All the elements that can by possibility enter into general average may be classed under four heads:—1. Sacrifice of part of the ship and stores; 2. Sacrifice of part of the cargo and freight; 3. Remuneration of services required for general preservation; 4. Expense of raising money to replace what has been sacrificed, and to remunerate services.

1. When any part of the ship is sacrificed for the general benefit, the owner is entitled to receive (deducting, of course, his share of contribution) the amount of his outlay in the replacing of such sacrifice; allowance being made, on the principle stated above, where old works and materials are replaced with new. The deduction of 1-3d, however, does not invariably apply. For instance, 1-6th only is taken off the price of an iron cable that is slipped from for the general benefit, because iron cables are calculated to last for a great number of years; and no deduction is ever made from the price of anchors. The charge of replacing the loss may amount to considerably more than the value lost, computing the value at the place where the ship was originally fitted. Thus, the cost of replacing an anchor and cable slipped from in the Downs, is frequently double the value of the anchor and cable at London. But whatever the charge may be, such charge forms the basis of settlement.

2. Sacrifice of the cargo and freight takes place in jettison, or where part of the cargo is flung overboard to lighten the vessel. Upon arrival in port, after such jettison, the owner of the goods jettisoned is entitled to receive (deducting his share of contribution) what the goods would have produced nett to him, supposing them to have arrived sound; and the owner of the ship is entitled to receive (deducting his share of contribution) the freight to which he would have been entitled upon the safe delivery of the goods.

3. Remuneration of services and other charges. When a ship loses her anchors and cables, very large

sums are frequently awarded to boatmen who venture off to her with new ones at the imminent hazard of their lives. A ship disabled at sea is towed into port by another, and remuneration for such service is awarded according to the value saved, the detention occasioned, and the loss sustained. The ship rendering the service may be laden with fish or fruit, that may be totally spoiled by the detention, or may be in ballast. A ship captured by the enemy may be re-captured by a man of war or armed merchant vessel; here, again, salvage is awarded according to the circumstances of the case. All these charges are general average; that is to say, must be distributed over ship, freight, and cargo. When a ship, with her cargo, is driven on shore, the expense of attempting to get her off is general average. If she cannot be got off without discharging, the expense of discharging is general average; but the expense of getting the ship off after the cargo has been taken out falls exclusively upon the ship. The warehousing of the cargo, and other expenses incurred for its preservation, are charges exclusively upon the cargo. The expense of reloading is borne by the freight. When a ship puts into port in distress, the pilotage inwards is general average; the pilotage outwards is a charge upon the freight. This distribution of charges has settled into a tolerably well established practice; and upon this principle claims are settled at the offices, and at Lloyd's.

4. The money required to meet the above charges is sometimes attainable without expense. If the accident happen near home, and the ship owner be respectable, he advances the money, and recovers from the various parties concerned so soon as the accounts can be made up: or if the accident happen in a foreign port, where the owner of the ship is well known, the captain's bill upon him will sometimes be received in payment of the charges incurred. But where such facilities do not exist, the captain is empowered to pledge his ship, freight, and cargo, as security to any one he may prevail upon to supply the necessary funds. This pledge is termed a bottomry bond. By it the captain admits the receipt of the money; consents to the payment of a premium (which varies with the distance of the port of destination, the risk of the voyage, the respectability of the owner, and the necessities of the captain); and assigns the ship, freight, and cargo, as security for the repayment of the money advanced and the stipulated premium. Should the captain consider the bottomry premium demanded of him exorbitant, or should he deem it preferable in other respects, he may sell a portion of the cargo for the purpose of raising such money as he may stand in need of towards the prosecution of his voyage. The expense of raising the requisite funds, whether by commission, by bottomry premium, or by loss on the sale of the cargo, is charged to those parties for whose interest the money is required. Thus, if a ship, having struck upon a rock, puts into port in distress, and is obliged to unload to repair; supposing the particular average upon the ship to amount to 500*l.*; the general average, consisting of assistance into port and expense of unloading, 200*l.*; particular charges on freight, consisting of expense of reloading and pilotage outwards, 100*l.*; and particular charges on cargo, consisting of warehouse rent and repair of packages, 200*l.*; and the expense of raising money should be 20 per cent.;—these sums would be severally increased by this addition, and would be raised to 600*l.*, 240*l.*, 120*l.*, and 240*l.* — (See BOTTOMRY.)

It still remains to be inquired in what proportion the general average is to be paid by the different owners of the cargo, and the owner of ship and freight. Almost all general averages are adjusted at the ship's port of destination, and the values of the ship and cargo are taken at what they would produce in their actual state upon arrival, and the freight according to what is actually receivable, less the wages of the captain and crew; the general average being distributed in proportion to these values. Should the cargo be altogether worthless, it cannot be made to contribute; and should the wages of the crew exceed the freight, then the freight is not liable to contribute. In case of jettison, the party whose property has been sacrificed for the general benefit receives indemnity on the same principle; the value to which he is entitled being what his property would have produced *nett*, supposing it to have been sold on the arrival of the vessel—the same value serving for the basis of his proportion of contribution. Some few cases occur, where the general average is adjusted at the port of departure. Thus, if a ship, outward bound to the British colonies, cut from an anchor and cable in the Downs, or incur other general average on our own coast, the insurances being principally effected in this country, it is the custom to adjust it on the spot, by which means both delay and expense are avoided. On these occasions, the values at the port of shipment are taken as the basis of contribution. A total loss, subsequently to a general average, does not exonerate the insurer from his prior liability; and although it is customary with the ship owner, or his agent, specifically to insure the money expended in average, for the purpose of protecting the insurer against any greater liability than 100 per cent., he is not absolutely obliged to do so. When the average funds are raised by bottomry, the party advancing them takes the ship, freight, and cargo, as security, and charges a premium to cover the risk of the ship's non-arrival at her port of destination. And thus, on such an occasion, a subsequent total loss relieves the insurer from all liability to average.

The laws and customs by which averages are adjusted vary in different countries; but the insurer in this country is only liable for the averages adjusted according to our laws. The merchant, however, whose goods arrive at a foreign port, is obliged to submit to the laws of that port. He may thus be a considerable loser; paying general average according to one law, and receiving from his insurer according to another. And he never can be a gainer, because, before he is entitled to recover from his insurer, he must prove that he has paid to the owner of the ship. This is one of the many inconveniences to which mercantile men are exposed, which cannot be removed without, what it may be hoped will gradually take place, an assimilation of the commercial laws of different countries.

Proof of Loss.—The policy of insurance is the instrument under which the merchant and ship owner claim indemnification for all losses that are not specially excepted. The proof that the loss has been sustained must also be exhibited; such as the title to the vessel and cargo, and the evidence of the captain and crew to establish the circumstances out of which the claim arises. If A. were to insure his vessel for the space of 12 months, and at the expiration of 6 months were to sell his ship to B.; A.'s interest in the vessel having ceased, so also does his insurer's liability; and B., if he wish to be protected, must make a new insurance. Proof of ownership, therefore, is an essential preliminary to the recovery of a claim. In general practice, no difficulty arises from this, because the fact of ownership is sufficiently notorious. The bill of lading is, in most cases, satisfactory proof that the cargo was on board, as well as of the amount of freight.

Valued and open Policies.—If an insurance for 2,000*l.* be effected upon 100 hhds. of sugar, valued at 20*l.* per hhd., the bill of lading, showing that the vessel had 100 hhds. on board, establishes the interest at 2,000*l.*, and the policy is termed a valued policy. But if an insurance for 2,000*l.* be effected on 100 hhds. of sugar, and nothing be expressed as to value, the bill of lading only establishes that 100 hhds. are on board, without establishing the amount of interest. The production of the invoice, showing the cost of the goods, is necessary to that end, the policy being termed an open one.

Return of Premium for short Interest.—In a valued policy, when the whole of the property insured does not appear to have been shipped, the difference between the quantity insured and the quantity shipped is termed short interest. Thus, if 2,000*l.* be insured upon 100 hhds. of sugar, valued at 20*l.* per hhd., and 80 hhds. only be shipped; as the insurer's liability does not extend beyond 1,600*l.*, so he is obliged to return the premium upon 400*l.* to which no risk attaches. This return of premium is called a return for short interest.

For Over-Insurance.—In an open policy, where the value shipped is not equal to the value insured, the difference is termed over-insurance. If a merchant, A., make an insurance for 5,000*l.* upon goods, without specifying any value, from Calcutta to London, the premium being 60*s.* and the stamp duty 5*s.* per cent., the amount of interest that attaches to the policy is so fixed, that he is neither to gain nor lose by the transaction in the event of the vessel's loss, supposing his insurance to be sufficient. To entitle him to recover a profit, the profit to be insured must be stipulated in the policy. The expense of in-

insurance upon 100*l.* being 3*l.* 5*s.*, it is clear that every 100*l.* insurance covers 96*l.* 15*s.* original cost; that is to say, protects the merchant from loss to that extent in case of the loss of the vessel. If, then, we assume the invoice of the goods shipped to be 40,000 rupees, or, at the exchange of 2*s.* per rupee, 4,000*l.*, the interest attaching to the policy is ascertained as follows:—If 96*l.* 15*s.* cost is insured by 100*l.* insurance, what will 4,000*l.* cost be insured by? Answer, 4,135*l.* Under such circumstances, although a policy exists for 5,000*l.*, the insured is not able to prove interest for more than 4,135*l.*; and consequently, the insurer being entitled to recover no more than that sum in case of loss, the insurer is called upon to make a return of premium for over-insurance upon 865*l.*

Although we have treated separately of returns for short interest and over-insurance, we should observe that these terms in practice are used indiscriminately; and, indeed, we cannot say that we perceive much advantage in making the distinction, or preserving the distinctive appellations.

It sometimes happens that the property expected in a vessel is not all insured at one time or in one policy. But this makes no difference in the principle of settlement according to our law; although, according to the laws of most other countries, the policies take precedence of one another according to their dates, the whole short interest falling upon the policy or policies last effected. The foreign law, in this instance, appears to us the more equitable and reasonable of the two; and that our reason for thinking so may be intelligible, and thus gain assent or meet with refutation, we shall state a case of short interest upon a number of policies, such as not unfrequently appears. A merchant, A., orders his correspondent at Calcutta to ship for his account a quantity of sugar, not exceeding 1,000 tons, at a price not exceeding 20*l.* per ton. In due time he receives a letter from his correspondent acknowledging the receipt of his order, and expressing confident hopes of being able to purchase the quantity, or the greater part of it, at the limits prescribed, and promising to advise as he proceeds. A., on receipt of this letter, say on the 1st of January, makes a provisional insurance for 5,000*l.* upon sugar valued at 20*l.* per ton. Continuing without further advice, and fearing lest his correspondent's letter should have miscarried, and that he might have property afloat uninsured, on the 1st of February, 1st of March, and 1st of April, he effects similar insurances, thus covering the whole 1,000 tons. He subsequently receives advice that his correspondent had not been able to purchase more than half the quantity ordered, at his limit, and he recovers from his insurers half the premium upon each policy. Now, it was not at all improbable that he might have received advice from his correspondent, as he expected, much sooner. And if he had received advice in the middle of February, of the shipment of 500 tons, and that the ship which contained them was totally lost in the river Hooghly, the insurers upon the two first policies would have been liable for a total loss. And it appears to us a defective arrangement, by which a party, who is at one time exposed to a total loss, should at another be compelled to return half his premium. It is true that the merchant may, if he please, insert in his policies a clause by which the policies shall be made to succeed one another; but we should say that the law, in insurance cases, as in the disposal of the property of deceased persons, ought to be the best general disposition, leaving to individuals the right of modification according to particular circumstances.

Return for Double Insurance.—Besides returns for short interest and over-insurance, there are returns for double insurance. They are, in fact, to all intents and purposes, the same thing. Double insurance exists where the party, through forgetfulness, makes an insurance upon his property twice over; or where the shippers and consignees of goods, when uncertain of one another's intentions, effect each an insurance upon them; or where the captain of a vessel in foreign parts, fearing lest his advice should not reach his owner, effects an insurance upon it, and the owner at the same time, acting with equal caution, effects one also. The observations already made upon returns for short interest, and upon the difference between our laws and those of other countries, apply with equal force here.

We have now gone over all the principal topics connected with marine assurance. Those who peruse this article with ordinary attention will, we hope, gain a tolerably clear insight into the principles and practice of the business. But a perfectly familiar acquaintance with it can only be acquired by those who are daily conversant with its details.

Duty on Policies of Marine Insurance.—*Amount and Expediency of such Duty.*—All policies of marine insurance must be on stamped paper, the duties on which are as follows:—

For every 100*l.* insured on a voyage in the coasting trade of the kingdom, where the premium does not exceed 20*s.* per cent., 1*s.* 3*d.*

Where the premium does exceed 20*s.* per cent., 2*s.* 6*d.*

For every 100*l.* insured to or from any colonial or foreign port, where the premium does not exceed 15*s.* per cent., 1*s.* 3*d.*

Where the premium does exceed 15*s.* per cent., but does not exceed 30*s.* per cent., 2*s.* 6*d.*

Where the premium exceeds 30*s.* per cent., 5*s.*

For every 100*l.* insured for a period of time not exceeding 3 months, 2*s.* 6*d.*; exceeding 3 months (no ship can be insured on one stamp for a longer period than 12 months), 5*s.*

This duty was reduced in the year 1833. It is now about two thirds of what it was before. The reduction, so far as it goes, must of course be beneficial. But the tax is altogether wrong in principle, and ought to be repealed altogether. Its obvious tendency is to discourage the coasting trade, by imposing a duty on goods carried by sea, from which those carried by land and canals are exempted; and we believe it will be found that this unjust preference costs more to the public in the greater carriage of goods sent, through its means, by the more expensive channel of inland conveyance, than all that portion of the duty which affects coasting vessels produces to the revenue. But the other portion of the tax, or that which affects vessels engaged in the foreign or colonial trade, is still more objectionable. It is immaterial to a merchant sending a ship to sea, whether he insure her in London, Amsterdam, or Ham-burgh; and as policies executed in the last two cities are either wholly exempted from duties, or subject to such only as are merely nominal, the effect of the duty is to transfer to the Continent a considerable part of the business of marine insurance, that would otherwise be transacted in London. It is plain, therefore, that this duty operates to drive a valuable branch of business from amongst us; and even though it had no such effect, still it is sufficiently clear that a tax on providence, or on the endeavour to guarantee the safety of property at sea, is not one that ought to exist in any country, and least of all in so commercial a country as England. Where the latitude given is so great, doubts will arise whether one stamp be adequate to cover a long voyage. And when difficulties are made to the settlement of a loss on such grounds, they are very prejudicial to the interests of the assured, and by no means creditable to the character of the underwriter.

If the trifling revenue (amounting in 1832 to only 210,000*l.*) derived from these stamps cannot be spared, a very small addition to the import duties would more than cover its amount, save the expense of collection, and relieve the mercantile public from the annoyance and loss above alluded to.*

Form of a Policy of Insurance executed at Lloyd's.

S. G. IN THE NAME OF GOD, Amen. Charles Brown and Co., as well in their own names as for and in the name and names of all and every other person or persons to whom the same doth, may, or shall appertain, in part or in all, doth make assurance, and cause themselves and them and every of them, to be insured, lost or not lost, at and from St. Petersburg to any port or ports in the United Kingdom, upon any kind of goods and merchandises, and also

£800.

* This very valuable article (on Marine Insurance) has been, as the reader will easily perceive, furnished by a gentleman thoroughly conversant with the principles and details of the business.

upon the body, tackle, apparel, ordnance, munition, artillery, boat, and other furniture, of and in the good ship or vessel called the Swift, whereof is master, under Gon, for this present voyage, Bright, or whoever else shall go for master in the said ship, or by whatsoever other name or names the said ship, or the master thereof, is or shall be named or called; beginning the adventure upon the said goods and merchandises from the loading thereof on board the said ship

Stamp
£2.

upon the said ship, &c. and so shall continue and endure during her abode there, upon the said ship, &c. And further, until the said ship, with all her ordnance, tackle, apparel, &c. and goods and merchandises whatsoever, shall be arrived at her final port of discharge (as above), upon the said ship, &c., until she hath moored at anchor twenty-four hours in good safety; and upon the goods and merchandises, until the same be there discharged and safely landed. And it shall be lawful for the said ship, &c. in this voyage, to proceed and sail to, and touch and stay at any ports or places whatsoever, without prejudice to this insurance. The said ship, &c. goods and merchandises, &c. for so much as concerns the assured, by agreement between the assured and assurers in this policy, are and shall be valued at eight hundred pounds, being on the captain's one fourth share of said ship, said one fourth share valued at that sum. Touching the adventures and perils which the assurers are contented to bear, and do take upon us in this voyage: they are of the seas, men-of-war, fire, enemies, pirates, rovers, thieves, jettisons, letters of mart and countermart, surprisals, takings at sea, arrests, restraints, and detentions of all kings, princes and people, of what nation, condition, or quality soever, barratry of the master and mariners, and of all other perils, losses, and misfortunes, that have or shall come to the hurt, detriment, or damage of the said goods and merchandises and ship, &c. or any part thereof; offences against the revenue of the United Kingdom of Great Britain or Ireland excepted. And, in case of any loss or misfortune, it shall be lawful for the assured, their factors, servants, and assignees, to sue, labour, and travel for, in, and about the defence, safeguard, and recovery of the said goods and merchandises and ship, &c. or any part thereof, without prejudice to this insurance; to the charges whereof the assurers will contribute, each one according to the rate and quantity of his sum herein assured. And it is agreed by us, the insurers, that this writing, or policy of assurance, shall be of as much force and effect, as the surest writing or policy of assurance, heretofore made in Lombard Street, or in the Royal Exchange, or elsewhere in London. And so we the assurers are contented, and do hereby promise and bind ourselves, each one for his own part, our heirs, executors, and goods, to the assured, their executors, administrators, and assigns, for the true performance of the premises, confessing ourselves paid the consideration due unto us for this assurance by the assured, at and after the rate of five guineas per cent., to return one pound per cent. if the voyage end on the east coast of England.

IN WITNESS whereof, we, the assurers, have subscribed our names and sums assured in London,

N.B. — Corn, fish, salt, fruit, flour, and seeds, are warranted free from average, unless general, or the ship be stranded. — Sugar, tobacco, hemp, flax, hides, and skins, are warranted free from average under five pounds per cent.; and all other goods, also the ship and freight, are warranted free from average under three pounds per cent., unless general, or the ship be stranded.

£500. Joseph White, Five hundred pounds. 1st of Sept. 1833.

£300. Thomas Black by George Green, Three hundred pounds. 1st of Sept. 1833.

Policy by the Indemnity Mutual Marine Assurance Company.

Established 1824.

£5,000.

WHEREAS William Grey hath represented to us whose hands and seals are hereunto subscribed and affixed, and who are two of the directors of the INDEMNITY MUTUAL MARINE ASSURANCE COMPANY, that he is interested in, or duly authorised as owner, agent, or otherwise, to make the assurance hereinafter mentioned and described, with the INDEMNITY MUTUAL MARINE ASSURANCE COMPANY, and hath covenanted or otherwise obliged himself to pay forthwith for the use of the said Company, at the office of the said Company, the sum of sixty-two pounds ten shillings as a premium or consideration, at and after the rate of twenty-five shillings per cent. for such assurance. NOW THIS POLICY OF ASSURANCE WITNESSETH, that in consideration of the premises and of the said sum of sixty-two pounds ten shillings, We do, for ourselves and each of us, covenant and agree with the said William Grey, his executors, administrators, and assigns, that the capital stock and funds of the said Company shall, according to the provisions of the deed of settlement of the said Company, and the resolutions entered into at two extraordinary general courts of the said Company held on the twenty-ninth day of August, and the twentieth day of September, one thousand eight hundred and twenty-seven, be subject and liable to pay and make good, and shall be applied to pay and make good all such losses and damages hereinafter expressed as may happen to the subject matter of this policy, and may attach to this policy in respect of the sum of five thousand pounds hereby assured, which assurance is hereby declared to be upon

Stamp
£6. 5s.

1/250. 250 hhds. of sugar valued at 20l. each, average payable upon each 10 hhds. following landing numbers, the same as if separately insured, laden or to be laden on board the ship or vessel called the Nelly, whereof Turner is at present master, or whoever shall go for master of the said ship or vessel, lost or not lost, at and from Grenada to London, including the risk of craft to and from the vessel, warranted to sail on or before the 1st of August, 1831. AND WE do covenant and agree, that the assurance aforesaid shall commence upon the said ship, at and from Grenada, and until she hath moored at anchor twenty-four hours in good safety; and upon the freight and goods or merchandise on board thereof, from the loading of the said goods or merchandise on board the said ship or vessel at London, and until the said goods or merchandise be discharged and safely landed at . AND that it shall be lawful for the said ship or vessel to proceed and sail to, and touch, and stay at any ports or places whatsoever, in the course of her said voyage, for all necessary purposes, without prejudice to this assurance. AND touching the adventures and perils which the capital stock and funds of the said Company are made liable unto, or are intended to be made liable unto, by this assurance, they are, of the seas, men-of-war, fire, enemies, pirates, rovers, thieves, jettisons, letters of mart and countermart, surprisals, takings at sea, arrests, restraints, and detentions of all kings, princes, and people, of what nation, condition, or quality soever; barratry of the master and mariners, and of all other perils, losses, and misfortunes, that

have or shall come to the hurt, detriment, or damage of the aforesaid subject matter of this assurance, or any part thereof. AND in case of any loss or misfortune, it shall be lawful to the assured, their factors, servants, and assigns, to sue, labour, and travel for, in, and about the defence, safeguard, and recovery of the aforesaid subject matter of this assurance, or any part thereof, without prejudice to this assurance, the charges whereof the capital stock and funds of the said Company shall bear in proportion to the sum hereby assured. AND it is declared and agreed, that corn, fish, salt, fruit, flour, and seed, shall be and are warranted free from average unless general, or the ship be stranded; and that sugar, tobacco, hemp, flax, hides, and skins, shall be and are warranted free from average under five pounds per centum; that all other goods, also the ship and freight, shall be and are warranted free from average under three pounds per centum, unless general, or the ship be stranded. PROVIDED NEVERTHELESS, that the capital stock and funds of the said Company shall alone be liable, according to the provisions of the deed of settlement and the resolutions above-mentioned; to answer and make good all claims and demands whatsoever, under or by virtue of this policy; and that no proprietor of the said Company, his or her heirs, executors, or administrators, shall be in anywise subject or liable to any claims or demands, nor be in anywise charged by reason of this policy beyond the amount of his or her share or shares in the capital stock of the said Company; it being one of the original or fundamental principles of the said Company, that the responsibility of the individual proprietors shall, in all cases, be limited to their respective shares in the said capital stock.

IN WITNESS whereof, WE have hereunto set our hands and seals in London, the tenth day of January, 1834.

Sealed and delivered }
in the presence of }
E. F.

A. B. (L. s.)
C. D. (L. s.)

III. INSURANCE (FIRE).

Insurance against fire is a contract of indemnity, by which the insurer, in consideration of a certain premium received by him, either in a gross sum or by annual payments, undertakes to indemnify the insured against all loss or damage he may sustain in his houses or other buildings, stock, goods, and merchandise, by fire, during a specified period.

Insurances against fire are hardly ever made by individuals, but almost always by joint stock companies, of which there are several in all the considerable towns throughout the empire. Of these, the *Sun*, the *Phoenix*, the *British*, &c. insure at their own risk and for their own profit: but there are others, which are called *contribution societies*, in which every person insured becomes a member or proprietor, and participates in the profit or loss of the concern. The *Hand in Hand*, *Westminster*, &c. are of this description.

The conditions on which the different offices insure are contained in their *proposals*, which are printed on the back of every policy; and it is in most instances expressly conditioned, that they undertake to pay the loss, not exceeding the sum insured, "according to the exact tenor of their printed proposals."

Nothing can be recovered from the insurers, in the event of loss, unless the party insuring had an interest or property in the thing insured at the time when the insurance was effected, and when the loss happened. It often occurs that no one office will insure to the full amount required by an individual who has a large property; and in such a case the party, to cover his whole interest, is obliged to insure at different offices. But, in order to prevent the frauds that might be practised by insuring the full value in various offices, there is, in the proposals issued by all the companies, an article which declares, that persons insuring must give notice of any other insurance made elsewhere upon the same houses or goods, that the same may be specified and allowed by indorsement on the policy, in order that each office may bear its rateable proportion of any loss that may happen; and unless such notice be given of each insurance to the office where another insurance is made on the same effects, the insurance made without such notice will be void.

Any trustee, mortgagee, reversioner, factor, or agent, has sufficient interest in the goods under his custody, to effect a policy of insurance, provided the nature of such property be distinctly specified at the time of executing such policy.

Most of the offices except in their proposals against making good any loss occasioned by "invasion," "foreign enemy," "civil commotions," &c.; and under this condition the *Sun Fire Office* was exonerated from the loss occasioned by the disgraceful proceedings of the mob in 1780.

One of the principal conditions in the proposals has reference to the proof of loss. The *Sun Fire Office* — (see *post*), and most other offices, make it a condition, that the individual claiming shall "procure a certificate, under the hands of the minister and churchwardens, and some other respectable inhabitants of the parish or place, not concerned or interested in such loss, importing that they are well acquainted with the character and circumstances of the person or persons insured or claiming; and do know, or verily believe, that he, she, or they, really, and by misfortune, without any fraud or evil practice, have sustained by such fire the loss or damage, as his, her, or their loss, to the value therein mentioned." This condition has given rise to a great deal of discussion in the courts; but it has been finally decided, that the procuring of the certificate is a condition precedent to the payment of any loss, and that its being *wrongfully refused will not excuse the want of it*.

The risk commences in general from the signing of the policy, unless there be some other time specified. Policies of insurance may be annual, or for a term of years at an annual premium; and it is usual for the office, by way of indulgence, to allow fifteen days after each year for the payment of the premium for the next year in succession; and provided the premium be paid within that time, the insured is considered as within the protection of the office.

A policy of insurance is not in its nature assignable, nor can it be transferred without the *express consent* of the office. When, however, any person dies, his interest remains in his executors or administrators respectively, who succeed or become entitled to the property, provided such representatives respectively procure their right to be indorsed on the policy.

(For further details, see *Marshall on Insurance*, book iv.; *Park on Insurance*, c. 23.)

Insurances are generally divided into *common*, *hazardous*, and *doubly hazardous*. The distinguishing characteristics of these may be learned from the subjoined proposals of the *Sun Fire Office*. The charge for insuring property of the first description is now usually 1s. 6d. per cent., the second 2s. 6d., and the third 4s. 6d. These charges are exclusive of the duty payable to government, of 1s. on the policy, and 3s. per cent. on the sum in the policy.

We subjoin a copy of a policy of insurance on a house valued at 1,000*l.*, and furniture, plate, books, &c. in the same, valued also at 1,000*l.*, executed by the *Sun Fire Office*, and of the proposals indorsed on the same. The latter correspond in most particulars with those issued by the other offices.

Received, for the insurance of the property undermentioned, from Xmas 1833, to Xmas 1834.

	£	s.	d.
Policy - - -	0	0	0
Premium - - -	1	10	0
Duty - - -	3	0	0
	£4	10	0

SUN FIRE OFFICE.

To be paid annually at Xmas.

	£	s.	d.
Premium - - -	1	10	0
Duty - - -	3	0	0
	£4	10	0

No. ———

550. WHEREAS A.B. Esq. of No. ——— Street, has paid the sum of one pound ten shillings to the Society of the Sun Fire Office in London, and has agreed to pay or cause to be paid, to them, at their said office, the sum of one pound ten shillings on the 25th of December, 1833, and the like sum of one pound ten shillings yearly on the 25th day of December during the continuance of this policy, for insurance from loss or damage by fire, on his now dwelling house only, situate as aforesaid, brick, one thousand pounds; household goods, wearing apparel, printed books, and plate therein only, one thousand pounds.

"Now, KNOW YE, That, from the date of these presents, and so long as the said A.B. shall duly pay, or cause to be paid, the said sum of one pound ten shillings at the times and place aforesaid; and the trustees or acting members of the said Society, for the time being, shall agree to accept the same; the stock and fund of the said Society shall be subject and liable to pay to the said A. B., his executors, administrators, and assigns, all such his damage and loss which he, the said A. B., shall suffer by fire, not exceeding upon each head of insurance, the sum or sums above-mentioned, amounting in the whole to no more than two thousand pounds, according to the exact tenor of their printed proposals, endorsed on this policy, and of an act of parliament, of the 55th of George the Third, for charging a duty on persons whose property shall be insured against loss by fire. IN WITNESS whereof, we (three of the trustees or acting members for the said Society) have hereunto set our hands and seals, the 24th day of December, 1833.

Signed and sealed (being stamped according to act of parliament) in the presence of J. K.

C. D. (L. s.)
E. F. (L. s.)
G. H. (L. s.)

"N. B.—The interest in this policy may be transferred by indorsement, made and entered at the office, if the trustees or acting members approve thereof, but not otherwise."

(INDORSEMENT ON THE POLICY.)

SUN FIRE OFFICE.

This office insures against loss or damage by fire, in Great Britain and Ireland, all descriptions of buildings, including mills and manufactories, and goods, wares, and merchandise, in the same; ships in harbour, or in dock; craft on navigable rivers and canals, and the goods laden on the same; wagons travelling the roads, and their contents; and farming stock of all descriptions, upon the following terms and conditions:—

Common Insurances.

1. Buildings covered with slates, tiles, or metals, and built on all sides with brick or stone, or separated by party-walls of brick or stone, and wherein no hazardous trade or manufacture is carried on, or hazardous goods deposited.
2. Goods in buildings as above described, such as household goods, plate, jewels in private use, apparel, and printed books; liquors in private use, merchandise, stock and utensils in trade, not hazardous, and farming stock.

At 1s. 6d. per cent. per annum, with certain exceptions.

Hazardous Insurances.

1. Buildings of timber or plaster, or not wholly separated by partition-walls of brick or stone, or not covered with slates, tiles, or metals, and thatched barns and out-houses having no chimney, nor adjoining to any building having a chimney; and buildings falling under the description of common insurance, but in which some hazardous trade or manufacture is carried on, such as brewers (without a steam-engine), bread and biscuit bakers (not sea biscuit bakers), bottlers and packers of wine, spirits, or beer; chemists (without a laboratory), inn-holders, maltsters (who make pale malt only), oilmen, soap-boilers, stable-keepers, and certain others; or in which hazardous goods are deposited, as the stock and utensils in the above trades; and also, tallow, pitch, tar, hemp, flax, rosin, and turpentine; hay, straw, and all manner of fodder and corn thrashed; apothecaries' stock, and oil; and wine and spirituous liquors as merchandise.
2. Ships and craft, with their contents (lime barges, with their contents, alone excepted).

At 2s. 6d. per cent. per annum, with certain exceptions.

Doubly Hazardous Insurances.

1. Communications.—All thatched buildings having chimneys, or communicating with, or adjoining to, buildings having one, although no hazardous trade shall be carried on, nor hazardous goods deposited therein; and all hazardous buildings, in which hazardous goods are deposited, or hazardous trades carried on.
2. Goods.—All hazardous goods deposited in hazardous buildings, and in thatched buildings having no chimney, nor adjoining to any building having a chimney.
3. Trades.—and their stock and utensils, such as maltsters (who make brown malt), and certain others; also china, glass, and earthenware, saltpetre, and wagons with their contents.

At 4s. 6d. per cent. per annum, with certain exceptions.

Farming stock on any part of a farm may be insured under general policies, without the average clause, at 1s. 6d. per cent., provided it be insured to a fair average value. This office will not be subject to any loss on hay or corn, occasioned by its own natural heating, but the loss of any other property in consequence of such fire will be made good; as will losses by fire from lightning.

Insurances may also be made by special agreement on the following risks, and on others of a similar description, not mentioned under the 2d and 3d heads of insurance, viz: on mills of all kinds, and the stock and utensils in them; also on buildings, containing kiln, steam-engine, stove, or oven, used

in the process of any manufacture, and the stock therein; sugar refiners, sea biscuit bakers, distillers, varnish makers, chemists' laboratories, theatres, coach painters, colour manufacturers, varnishers, musical instrument makers, refiners of saltpetre, spermaceti, wax, and oil, barge and boat builders, carpenters, cabinet makers, coach makers, coopers, cork burners, floor-cloth painters, jannepers, lamplack makers, letter-press printers, machine makers, melters of tallow and of rough fat, candle makers, cart-grease makers, rope and sail makers, ship chandlers, hemp and flax dressers, oil leather dressers, medals, curiosities, pictures, prints, drawings, statutory work, spinners of cotton, flax, lint, and wool, throughout all the operations attending the manufacturing of these materials, from the raw state into thread for the weaver, and such other risks as, by reason of the nature of the trade, the narrowness of the situation, or other dangerous circumstances, may increase the hazard thereof: all which special hazards must be inserted in the policy, to render the same valid and in force.

N. B.—Gunpowder, and buildings in which it is made, cannot be insured on any terms; neither does this office insure writings of any kind, books of accounts, ready money, bonds, bills, or any other securities for money.

N. B.—By an act of the 55th of Geo. 3. a duty of 3s. per annum is to be levied on every 100l. of property insured against fire.

N. B.—Persons may insure for more years than one, and in such cases there will be a discount allowed of 5 per cent. per annum, compound interest, on the premium and duty for every year except the first.

CONDITIONS.

Art. I.—Any person desirous of effecting insurances upon buildings or goods must furnish the office, or its agents, with a particular description thereof, and of the process of manufacture carried on therein; and if there be any omission or misrepresentation in describing the building or goods, or process of manufacture, whereby the same may be charged at a different rate, the premium then given otherwise would be, this office will not be responsible in case of any loss or damage. And if any alteration be made in the state of the buildings or goods, or process of manufacture, after such insurance shall have been effected, then the insured shall give due notice thereof, in writing, to the office or its agents, or in default of such notice, such insurance shall become void, and no benefit be derived therefrom.

Art. II.—All policies shall be signed and sealed by three or more trustees or acting members; and no receipts are to be taken for any premiums of insurance, but such as are printed and issued from the office, and witnessed by one of its clerks or agents.

Art. III.—Houses, buildings, and goods in trust, and merchandise on commission (except as aforesaid), may be insured, provided the same are declared in the policy to be in trust or on commission, but not otherwise.

Art. IV.—On bespeaking policies, all persons shall pay the premium to the next quarter day, and from thence for one year more at least, or shall make a deposit for the same, and shall, as long as the managers agree to accept the same, make all future payments annually at the said office, within fifteen days after the day limited by their respective policies, upon forfeiture of the benefit thereof.

Art. V.—Any number of houses and out-houses, and household goods, printed books, wearing apparel, plate, prints,

jewels and trinkets in private use, stock in trade, goods in trust, or on commission, may be insured in one policy.

Art. VI.—Persons insured by this office shall receive no benefit from their policies, if the same houses, or goods, &c. are insured in any other office, unless such insurance, and the amount thereof, be first specified and allowed by indorsement on the policy, in which case this office will pay its rateable proportion on any loss or damage.

Art. VII.—When any person dies, the policy and interest therein shall continue to the heir, executor, or administrator, respectively, to whom the right of the property insured shall belong, provided, before any new payment be made, such heir, executor, or administrator, do procure his or her right to be indorsed on the policy at the said office, or the premium to be paid in the name of the said heir, executor, or administrator.

Art. VIII.—Persons changing their habitations or warehouses may preserve the benefit of their policies, if the nature and circumstance of such policy be not altered; but such insurance will be of no force till such removal or alteration is allowed at the office, by indorsement on the policy.

Art. IX.—No loss or damage will be paid on fire happening by any invasion, foreign enemy, civil commotion, or any military or usurped power whatever.

Art. X.—Persons insuring sustaining any loss or damage by fire are forthwith to give notice thereof at the office; and, as soon as possible afterwards, deliver in as particular an account of their loss or damage as the nature of the case will admit of, and make proof of the same by their oath or affirmation, according to the form practised in the said office, and by their books of accounts, or such other proper vouchers as shall be reasonably required, and procure a certificate under the hands of the

minister and churchwardens, and some other respectable inhabitants of the parish and place, not concerned or interested in such loss, importing that they are well acquainted with the character and circumstances of the person or persons insured or claiming; and do know, or verily believe, that he, she, or they, really, and by misfortune, without any fraud or evil practice, have sustained by such fire the loss or damage, as his, her, or their loss, to the value therein mentioned. And, till the affidavit and certificate of such the insured's loss shall be made and produced, the loss money shall not be payable. And, if there appear any fraud or false swearing, or that the fire shall have happened by the procurement, or wilful act, means, or contrivance of the insured or claimants, he, she, or they shall be excluded from all benefit from their policies. And in case any difference shall arise between the office and the insured, touching any loss or damage, such difference shall be submitted to the judgment and determination of arbitrators indifferently chosen, whose award in writing shall be conclusive and binding on all parties.

N. B.—In every case of loss the Company reserves the right of re-attestation in preference to the payment of claims, if it should judge the former course to be more expedient; but when any loss is settled and adjusted, the insured will receive immediate payment for the same, without any deduction or discount; and will not be liable to any covenants or calls for contribution to make good losses.

..* To encourage the removal of goods, in cases of fire, this office will allow the reasonable charges attending the same, and make good the sufferer's loss, whether destroyed, lost, or damaged, by such removal.

Insurance of Mills, &c.—We subjoin for the information of such of our readers as may be interested in the insurance of mills, the following statements, put forth by the Leeds and Yorkshire Assurance Company.

CLASSIFICATION OF MILLS.

Class I.—*Fire Proof.* Mills built entirely of stone or brick: the floors laid upon stone or brick arches, resting upon stone, brick, or iron pillars, and consisting of stone flags, tiles, cement, or plaster; the frame-work of the windows and roof of iron, the roof covered with slates, tiles, or metal; the staircase detached, constructed of solid masonry or brick-work, without any mixture of wood or timber, and having no communication with the mill but at the several landings; the openings for upright shafts or machinery (if any) to be boxed off with iron or stone.

Class II.—*Fire Proof.* Mills of which the construction is in all respects the same as Class I. except that the floors do not rest upon stone or brick arches, but consist of stone flags laid upon iron beams and joists.

Class III.—Mills constructed as Classes I. and II. but having the stone floors resting upon timber beams and joists, and the frame-work of the windows and roof of wood.

Class IV.—Mills built of stone or brick, and having one or more of the upper floors constructed of stone flags laid upon iron or wood beams, on which floors the dangerous processes are carried on; the staircase of stone, and detached.

Class V.—Mills constructed of stone or brick; having the floors, except the ground floor, of wood, planked and jointed with iron; the staircase of stone, being detached or on the outside.

Class VI.—Mills constructed of stone or brick; having the floors, except the ground floor, of wood; the staircase of stone, being detached or on the outside.

Class VII.—Mills constructed of stone or brick; having the stairs and floors of wood; the staircase being open to the building.

N. B.—In all the classes it is understood that the mill does not adjoin any other mill or extra-hazardous building; that the heating is by steam, and that the boilers, and firing places are in a separate building, not endangering the mill.

Scale of Premiums.

	Flax Mills.				Cotton Mills.				Woollen Mills.				Corn Mills.				Oil Mills.				Worsted and Silk Mills.			
	Build- ing.	Machi- nery and Stock.	Build- ing.	Machi- nery and Stock.	Build- ing.	Machi- nery and Stock.	Build- ing.	Machi- nery and Stock.	Build- ing.	Machi- nery and Stock.	Build- ing.	Machi- nery and Stock.	Build- ing.	Machi- nery and Stock.	Build- ing.	Machi- nery and Stock.	Build- ing.	Machi- nery and Stock.	Build- ing.	Machi- nery and Stock.	Build- ing.	Machi- nery and Stock.	Build- ing.	Machi- nery and Stock.
Class I.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.
II.	0 5 0	0 10 0	0 5 0	0 9 0	0 5 0	0 9 0	0 5 0	0 8 0	0 3 0	0 6 0	0 4 0	0 7 0	0 3 0	0 6 0	0 4 0	0 7 0	0 3 0	0 6 0	0 4 0	0 7 0	0 3 0	0 6 0	0 4 0	0 7 0
III.	0 7 0	0 12 0	0 7 0	0 11 0	0 7 0	0 10 0	0 7 0	0 10 0	0 4 0	0 7 0	0 5 0	0 8 0	0 4 0	0 7 0	0 5 0	0 8 0	0 4 0	0 7 0	0 5 0	0 8 0	0 4 0	0 7 0	0 5 0	0 8 0
IV.	0 9 0	0 14 0	0 7 0	0 12 0	0 7 0	0 12 0	0 9 0	0 12 0	0 5 0	0 9 0	0 7 0	0 10 0	0 5 0	0 9 0	0 7 0	0 10 0	0 5 0	0 9 0	0 7 0	0 10 0	0 5 0	0 9 0	0 7 0	0 10 0
V.	0 12 0	0 15 0	0 11 0	0 14 0	0 11 0	0 14 0	0 11 0	0 13 0	0 7 0	0 9 0	0 7 0	0 10 0	0 7 0	0 9 0	0 7 0	0 10 0	0 7 0	0 9 0	0 7 0	0 10 0	0 7 0	0 9 0	0 7 0	0 10 0
VI.	0 14 0	0 17 0	0 13 0	0 15 0	0 12 0	0 14 0	0 12 0	0 14 0	0 8 0	0 10 0	0 8 0	0 11 0	0 8 0	0 10 0	0 8 0	0 11 0	0 8 0	0 10 0	0 8 0	0 11 0	0 8 0	0 10 0	0 8 0	0 11 0
VII.	0 17 0	0 19 0	0 15 0	0 17 0	0 14 0	0 16 0	0 14 0	0 16 0	0 9 0	0 11 0	0 9 0	0 12 0	0 9 0	0 11 0	0 9 0	0 12 0	0 9 0	0 11 0	0 9 0	0 12 0	0 9 0	0 11 0	0 9 0	0 12 0
VIII.	0 11 0	0 2 0	0 18 0	0 1 0	0 16 0	0 15 0	0 16 0	0 18 0	0 10 0	0 12 0	0 10 0	0 13 0	0 10 0	0 12 0	0 10 0	0 13 0	0 10 0	0 12 0	0 10 0	0 13 0	0 10 0	0 12 0	0 10 0	0 13 0

REMARKS.—The premiums affixed in the above scale are on the supposition that 3-4ths of the value of the building or stock are given in for insurance. If only half the value is given in, the premium will be 1-3d more; if only 1-4th, the premium will be 2-3ds more; and so on. Buildings, machinery, and stock, may however be insured for any sum or sums, subject to the average clause; or machinery and stock may be insured by rooms.

The introduction of stoves or fires, for heating, in lieu of steam, will add to classes

I. and II. 6d. premium. | V. and VI. 1s. 6d. premium.
III. and IV. 1s. premium. | VII. - - - 2s. premium.

When mills are more than 2 miles distant from any of the company's, or other public engine stations, or have not engines belonging to them, reported in good order, and properly served, there must be added to classes

I. and II. 6d. premium. | V. and VI. 1s. 6d. premium.
III. and IV. 1s. premium. | VII. - - - 2s. premium.

In corn mills, the working of every additional pair of stones beyond 4, will add 6d. to the above premiums.

A kiln adjoining and communicating for the drying of oats or other grain, will add 2s. to the above premiums.

Wind corn mills, built of brick or stone, and having the roof of wood, will come under Class VII.

Amount of Property insured.—*Duty.*—Insurance against fire, though practised in France, Holland, and some other countries, is not general any where except in Great Britain. It has been known amongst us for a century and a half, and is now very widely extended. It appears from the official accounts, that the gross duty received on policies of insurance against fire in the United Kingdom, in 1832, amounted to 836,096l.; which, as the duty is 3s. per cent., shows that the property insured was valued at the immense sum of 557,397,533l. But notwithstanding the magnitude of this sum, it is still true that most buildings are not insured up to their full value; even in towns, many are not insured at all; and in the country it is far from being customary to insure farm buildings or barn-yards. It is difficult to imagine that this can be owing to any thing other than the exorbitance of the duty. On common risks the duty is no less than 200 per cent. upon the premium; or, in other words, if a person pay to an insurance office 15s. for insuring 1,000l. worth of property, he must at the same time pay a duty of 30s. to government! On hazardous and doubly hazardous risks, the duty varies from about 120 to 75 and 80 per cent. upon the premium. Such a duty is in the last degree oppressive and impolitic. There cannot, in fact, be the slightest doubt that, were it reduced, as it ought to be, to one third its present amount, the business of insurance would be very much extended; and as it could not be extended without an increase of security, and without lessening the injurious consequences arising from the casualties to which property is exposed, the reduction of the duty would be productive of the best consequences in a public point of view; while the increase of business would prevent the revenue from being materially diminished.

During last session (1833), the duty on the insurance of farming stock was repealed. But the relief thence arising is immaterial; and the increase is, besides, highly objectionable in point of principle, inasmuch as there is no ground whatever for exempting farming stock from duty in preference to any other description of stock. A duty on insurance is not, in itself, objectionable. We do not wish to see it repealed, but to have it effectually reduced. Were it fixed at 1s. per cent., it would hardly be felt as a burden; while the revenue would suffer little or nothing from the measure.

Amount of Duty on Fire Insurances paid by the different London Offices, during each of the Ten Years ending with 1835.

Offices.	1826.	1827.	1828.	1829.	1830.	1831.	1832.	1833.	1834.	1835.
	<i>L.</i>	<i>L.</i>	<i>L.</i>	<i>L.</i>	<i>L.</i>	<i>L.</i>	<i>L.</i>	<i>L.</i>	<i>L.</i>	<i>L.</i>
Alliance -	16,359	17,746	19,095	19,466	20,175	20,715	20,147	20,428	21,034	22,602
Atlas -	19,222	20,898	19,522	20,199	20,700	20,783	21,010	21,288	21,398	22,098
British -	15,274	15,464	16,293	15,812	15,819	15,572	15,611	15,395	16,428	17,473
County -	40,680	45,522	47,413	44,832	44,172	48,519	48,507	44,259	40,171	45,317
Globe -	24,417	26,169	25,367	25,566	26,462	26,597	27,198	27,321	27,365	28,366
Guardian -	28,570	29,053	29,681	30,595	31,077	31,885	31,528	31,916	32,114	32,475
Hand-in-Hand -	11,595	11,701	11,975	11,254	11,589	11,561	10,960	10,793	10,950	11,166
Imperial -	28,965	28,334	28,647	28,510	27,081	28,250	28,251	27,154	27,020	27,379
London -	7,411	7,077	7,262	7,485	8,019	7,953	8,125	8,477	9,490	10,173
Palladium -	5,810	4,721	5,028	5,578	5,578	discontin.				
Phoenix -	59,991	60,482	62,839	65,619	68,875	69,390	75,076	73,368	72,821	73,167
Protector -	21,752	35,275	46,146	54,287	56,081	59,789	59,182	57,858	56,676	54,366
Royal Exchange -	48,106	38,034	49,416	49,786	51,891	54,586	54,824	55,716	55,266	57,973
Sun -	107,172	111,521	114,205	118,856	120,619	124,030	124,127	124,681	127,470	129,112
Union -	15,665	15,705	16,412	16,285	15,714	15,853	15,315	16,133	16,370	17,334
Westminster -	14,554	14,359	14,264	15,461	14,777	15,116	15,111	15,126	15,531	16,512
Albion -	13,053	12,869	discontin.							
Total	479,096	492,941	515,868	529,411	534,428	550,562	554,988	549,886	550,394	562,303

Amount of Duty on Fire Insurance paid by the different Country Offices in England, during each of the Eight Years ending with 1835.

Offices.	1828.	1829.	1830.	1831.	1832.	1833.	1834.	1835.
	<i>L.</i>	<i>L.</i>	<i>L.</i>	<i>L.</i>	<i>L.</i>	<i>L.</i>	<i>L.</i>	<i>L.</i>
Bath Sun -	1,620	1,628	1,585	1,542	1,592	1,567	1,568	1,563
Berks, Gloucester, &c. (discon.) -	2,395	2,477	2,604	2,614				
Birmingham -	6,195	6,186	6,503	7,016	7,049	7,004	7,042	7,070
Bristol -	3,836	3,903	3,953	3,977	3,751	3,722	3,653	3,641
Bristol (Crown) -	1,944	1,882	1,919	1,866	1,862	1,772	1,853	1,751
Bristol (Union) -	2,490	2,488	2,560	2,581	2,567	2,566	2,552	2,460
Essex Economic -	2,852	2,925	3,136	3,163	3,061	2,821	2,955	2,656
Essex and Suffolk -	6,279	6,444	6,407	6,490	6,504	5,753	5,556	5,437
Hertford, Cambridge, &c. (discon.) -	4,671	4,866	5,429	5,383				
Hants, Sussex, and Dorset -	2,046	2,080	2,792	2,835	2,687	2,598	2,598	2,534
Kent -	9,035	9,279	10,726	10,662	10,650	9,978	10,290	10,442
Leeds and Yorkshire -	6,577	6,728	6,977	7,821	8,068	8,458	8,966	9,517
Manchester -	16,178	16,703	16,787	17,550	17,552	17,726	18,318	18,654
Newcastle-upon-Tyne -	4,755	4,948	5,093	5,229	5,126	5,093	5,108	5,165
New Norwich Equitable -			1,094	1,330	1,430	1,293	1,294	1,374
Norwich Equitable -	3,428	3,491	2,316	2,358	5,040	discontin.		
Norwich Union -	61,946	61,186	62,385	68,556	66,880	61,345	59,856	61,863
Reading -	112	108	151	150	180	196	202	207
Salamander -	4,640	4,800	4,957	5,597	5,524	5,105	5,021	4,975
Salop -	2,616	2,637	2,800	2,811	2,878	2,737	2,612	2,751
Sheffield -	1,746	1,804	1,922	2,065	2,067	1,952	2,056	2,144
Shields (North and South) -	706	743	727	719	737	761	758	729
Suffolk (East) -	5,550	5,639	5,787	6,277	6,215	5,445	5,117	5,221
Suffolk (West) -	5,989	6,120	6,352	6,361	6,956	6,199	5,781	5,868
West of England -	22,531	23,658	23,125	25,883	26,601	27,445	27,128	27,735
Yorkshire -	2,947	3,231	3,936	4,734	5,461	5,558	5,992	6,741
Total	183,389	186,763	194,049	201,761	198,207	184,097	185,686	190,499

* For two quarters only.

The Hope, Eagle, Albion, Beacon, British Commercial, Palladium, Surrey, Sussex, and Southwark, Brighton, Old Bath, Gloucestershire, Canterbury, Berks, Gloucester and Provincial, Hertford, Cambridge, and Country, and others, (in all 22 offices, chiefly those lately established,) have discontinued their fire insurance business.

IV. INSURANCE (LIFE).

That part of the business of life insurance which consists of granting annuities upon lives, is treated of under INTEREST AND ANNUITIES; so that we have only to treat, in this place, of the insurance of sums payable at the death of the insurers or their nominees.

Suppose an individual of a given age wishes to insure 100*l.* payable at his death, the single premium, or the series of annual premiums, he ought to pay an office for such insurance, must plainly depend on the expectation of life of such individual, and on the rate of interest or nett profit which the insurers may make by investing the premiums.

With respect to the first of these conditions, or the *expectation of life*, it is usual in estimating it to have recourse to Tables framed from the mortality observed to take place in particular cities or districts, as in Northampton, Carlisle, &c. — (See INTEREST AND ANNUITIES.) But though the actual decrement and expectation of life among an average population, at every year of their lives, were accurately determined, it is doubted whether it would form a fair basis for an insurance office to proceed upon. The general opinion seems to be, that insured lives are decidedly above the average; for insurance offices invariably profess to act on the principle of rejecting bad lives or of making them pay a proportional increase of premium; and it may, besides, be said, be fairly presumed that persons insuring their lives are of a superior class, and are not, generally speaking, engaged in those manual and laborious occupations that are esteemed most injurious to health. But, on the other hand, the friends of parties whose lives are supposed to be bad, and the parties themselves, are most anxious they should be insured. It is also far from being an uncommon practice, for certain individuals to prevail on persons whom they happen to know, or believe to be bad lives, to insure; and then to get a legal assignment of the policy in their favour, on their giving the "men of straw" a bonus for their share in the fraud. At all events, there can be no question that large numbers of such lives are perpetually offered for insurance; and every individual conversant with the business knows that, in despite of all precautions, policies are very frequently effected upon them. Mr. Milne, on whose judgment every reliance may be placed, states distinctly that "all the caution and selection which the offices in general can exercise, is necessary to keep the lives insured up to the average goodness of the bulk of the population." — (*Ency. Brit.* new ed. art. *Annuities*.) Since the competition among the different offices became so very keen as it has been of late years, there are but few lives so bad that they will not be taken by one office or another; and we doubt, were the results of their experience made public, whether it would be found that there is much foundation for the opinion as to the superiority of insured lives.

With respect to the second condition in valuing an insurance, or the rate at which the interest of money may be estimated, it is impossible to arrive at anything like accurate conclusions. At an average, perhaps, transactions in life insurance may extend over a period of 30 years from the time when they are entered into; and in such a lengthened term the greatest changes may take place in the rate of profit and the rate of interest. Mr. Finlaison, of the National Debt Office, appears to think that 4½ per cent. may be taken as the true average rate in this country; and that 4½ is a rate at which no loss need be

apprehended.—(*Parl. Paper*, No. 254. Sess. 1829.) But this is not a point on which (as Mr. Finlaison seems to suppose) previous experience can be safely depended upon in forming engagements for the future; and were this the proper place for entering upon such discussions, we think we could assign pretty solid grounds for concluding that no institution, intended to last for the next half century, would be warranted in reckoning upon realising more than 3 per cent. upon its investments. We should look upon this as the *maximum*, and of course could expect nothing but ruin to fall upon any institution founded upon the hypothesis of realising $4\frac{1}{2}$ per cent. of interest. At the same time, we would not be understood as laying any undue stress upon this opinion; and are ready to admit that there must always be more of conjecture than of certainty in such conclusions.

Security being the principal object to be aimed at by every insurance office established on sound principles, they would not act wisely, if they did not calculate their premiums considerably higher than may appear necessary to those who look only at what has taken place during the last 30 or 40 years. Societies contracting prospective engagements that may extend for half a century or more, are exposed to innumerable unforeseen contingencies; and they would be highly censurable, and altogether unworthy of the public confidence, were they so to conduct their affairs, that they might be liable to serious embarrassments from fluctuations in the rate of interest, or an increase of sickness, or any other cause. The success that has hitherto attended the Equitable, and some of the long-established offices, must not be taken as any criterion of what may befall them and others during the next 100 years. Mr. Morgan, the late able actuary of the Equitable, in his account of the rise and progress of that institution, published in 1828, has satisfactorily shown that its peculiar prosperity has been in a very great degree owing to circumstances which cannot possibly occur again. The premium, for example, charged by the Society, so late as 1771, for insuring 100*l.* on the life of a person aged 30, was 4*l.* 1*s.* 5*d.*, whereas it is now only 2*l.* 13*s.* 4*d.*; and there was a corresponding difference in the premiums for the other ages. — (p. 36.) But the excessive magnitude of the premiums was not the only extraordinary source of profit enjoyed by this Society in the earlier part of its career. We learn from the same unquestionable authority, that *half the insurances made during the first twenty-five years of the Society's existence were abandoned by the insurers*, in many cases, after the premiums upon them had been paid for a considerable number of years, *without any valuable consideration being given for them by the Society!* — (p. 38.) So copious a source of profit was alone adequate to enrich any society; but such things rarely occur now,—people are become too familiar with life insurance, and sales of policies are of too frequent occurrence, to allow any office to realise any thing considerable in this way. Now, we ask, can any one who takes these facts into view, and couples them with the frugal and cautious management which has hitherto always distinguished the Equitable Society, be surprised at its success? and can any thing be more absurd than to appeal to its experience in casting the horoscope of the societies that have sprung into existence within the last few years. But, independently of these considerations, there are other circumstances sufficient to account for the great success of some of the old offices. Since the close of the American war, a very decided diminution has taken place in the rate of mortality; the public tranquillity has neither been disturbed by foreign invasion nor intestine commotion; we have not been once visited by any epidemic disorder; and the investments in the funds, during the war made at from 50 to 60, may now be realised at from 80 to 90. We do not presume to say that circumstances may not be even more advantageous for the insurance offices during the next half century; but we should not, certainly, think very highly of the prudence of those who proceeded to insure on such an assumption. Security, we take leave again to repeat, is, in life insurance, the paramount consideration. It is, we believe, admitted on all hands, that the premiums were at one time too high; but we doubt whether the tendency at present be not to sink them too low. A great relaxation has taken place, even in the most respectable offices, as to the selection of lives. And the advertisements daily appearing in the newspapers, and the practices known to be resorted to in different quarters to procure business, ought to make every prudent individual consider well what he is about before he decides upon the office with which he is to insure. Attractive statements, unless where they emanate from individuals of unquestionable character and science, ought not to go for much. Life insurance is one of the most deceptive of businesses; and offices may for a long time have all the appearance of prosperity, which are, notwithstanding, established on a very insecure foundation. If a man insure a house or a ship with a society, or an individual, of whose credit he gets doubtful, he will forthwith insure somewhere else. But life insurance is quite a different affair. The bargain is one that is not to be finally concluded for, perhaps, 50 years; and any inability on the part of an establishment in extensive business to make good its engagements, would be productive of a degree of misery not easy to be imagined.

Life insurance companies are divided into three classes. The first class consists of joint stock companies, who undertake to pay *fixed* sums upon the death of the individuals insuring with them; the profits made by such companies being wholly divided among the proprietors. Of this class are the Royal Exchange, the Sun, the Globe, &c. The second class are also joint stock companies, with proprietary bodies; but instead of undertaking, like the former, to pay certain specified sums upon the death of the insured, they allow the latter to participate to a certain extent, along with the proprietors, in the profits made by the business. The mode in which this sort of *mixed* companies allot the profit granted to the insured, is not the same in all; and in some, the principle on which the allotment is made is not disclosed. The Rock, Alliance, Guardian, Atlas, &c. belong to this mixed class. The third species of company is that which is formed on the basis of mutual insurance. In this sort of company there is no proprietary body distinct from the insured; the latter share among themselves the whole profits of the concern, after deducting the expenses of management. The Equitable Society, the Amicable, the Norwich Life, &c. belong to this class.

The advantage to a person insuring in any one office as compared with another, must plainly depend on a comparison between the premiums demanded, the conditions of the policy, and, above all, the security which it holds out. It may appear, on a superficial view, as if the mutual insurance companies would be in all respects the most eligible to deal with, inasmuch as they have no proprietors to draw away any share of the profits from the insured. It is doubtful, however, whether this advantage be not more than balanced by disadvantages incident to such establishments. Every one being a partner in the concern, has not only his own life insured, but is part insurer of the lives of all the other members; and may, in this capacity, should the affairs of the society get into disorder, incur some very serious responsibilities. The management, too, of such societies, is very apt to get into the hands of a junto; and to be conducted without the greater number of those interested knowing any thing of the matter. There is, also, considerable difficulty, in constituting such societies, in distinguishing clearly between the rights of old and new members: for, supposing a society to be prosperous, it is but reasonable that those who have belonged to it while it has accumulated a large fund, should object to new entrants participating in this advantage. But the affairs of a society conducted in this way, or making distinctions in the rights of the members during a long series of years, could hardly fail of becoming at last exceedingly complicated: nor is it, indeed, at all improbable that the conflicting claims of the parties in some of the societies of this sort now in existence, may ultimately have to be adjusted in the courts of law, or by an act of the legislature.

Supposing the premiums demanded by the societies which retain the whole profits to themselves, to be fairly proportioned to the values insured, we should be inclined to think that they are, on the whole, the most advisable to insure in. The subscribed capital of such associations as the Royal Exchange, Sun, Globe, Scottish Union, &c., and the wealth of the partners (which is all liable, except in the case of the chartered companies, to the claims of the insured), afford unquestionable security. Individuals dealing with them know exactly what they are about. They know the precise premiums they will have to pay, and the exact amount of the sums that will be paid to their assignees in the event of their death. They

incur no responsibility of any kind whatever. For, unless some very unprecedented and unlooked-for change should take place in the condition of the country, they may reckon with certainty on the terms of the policy being fulfilled to the letter.

But, as already observed, every thing depends, in matters of this sort, on a comparison of the premium with the advantages to be realised. And where the premiums are believed, either through carelessness, or intentionally, in order to provide for the safety of the establishment, to be a little too high, it may be more expedient, perhaps, to deal with a mixed company. The subscribed capital and fortunes of the proprietary body afford a guarantee on which the public may depend in dealing with any respectable company of this sort; while, by receiving a share of the profits, the insured gain by the flourishing condition of the association, and it is of less consequence to them though the premiums should be too high.

It should, however, be borne in mind, that an individual insuring with a mixed company, on condition of his getting a proportion of the profits, becomes a *partner of such company*; and being so, incurs responsibilities. In dealing with such associations as the Alliance, the Rock, and a few others, this responsibility can hardly be said to amount to any thing. But there are companies of this class in the field, and holding out very tempting baits to the unwary, those insured in which may find, at some future period, that this responsibility is by no means a light matter.

A highly respectable company of this mixed class, with a large subscribed capital, — the Guardian, — inserts in all its policies the following condition, viz. — "That the responsibility of the individual members shall, in all cases, be limited to their respective shares." It may be doubted whether this condition be good in law; but if it be, it materially affects the security afforded by the Company, which otherwise would justly claim a place in the very first class of offices. As no one attempts to secure himself against a contingency which he is satisfied cannot happen, the existence of a condition of this sort implies a doubt, on the part of the proprietary body, of the perfect solidity of the establishment. Such a doubt may be, and we believe really is, very ill-founded; but the public will, more likely, be inclined to think that the proprietors ought to know better than any one else. The Albion Fire and Life Insurance Company also inserts in its policies a condition to the same effect.

The allotment of profit to the insured made by the mixed companies, is sometimes effected by a diminution of the premiums, and sometimes by increasing the sum in the policy; and individuals should, in dealing with such societies, select, other things being equal, the association with which to insure, according as they wish to insure a larger sum, or to get the premiums reduced.

We subjoin, from Mr. Babbage's work on *Life Assurance**, the following statement of the terms of the various mixed companies, as to the division of profits with the insured. They are, for the most part, exceedingly vague. We also subjoin an account of the conditions, in respect of profits, under which new entrants are admitted into the Equitable.

Alliance. — At the periods of participation of the Company in the profits of its concerns, every policy for the whole term of life, which shall have paid 5 entire annual premiums, shall, if the allowance be made in reduction of annual premium, be entitled to such reduction from the original charge as shall then, and from time to time, be declared; but if the allowance be in addition to the amount assured, that addition shall also be continually declared from time to time.

Persons assuring their own lives have the option of declaring, at the time of effecting the assurance, whether they will participate in the profits by an addition to their policy, or by a reduction of premium.

Atlas. — Persons assuring for the whole term of life for 100*l.* and upwards, in Great Britain and Ireland respectively, will be entitled, at the end of every 7th year, to participate in the surplus premiums, to be then ascertained by actual valuation.

Asylum. — The directors have power to divide such portion of the profits quinquennially as may not imprudently check the growth of the funds intended for the benefit of the assured.

Crown. — Two thirds of such profits as shall periodically be declared divisible, will be apportioned amongst assurers for the whole term of life, and may be applied to the reduction of the future annual premiums, or to the increase of the sum assured, as may be desired.

Economic. — At present 5-4ths of the savings and profits divided amongst the assured entitled to participate therein, by additions to their policy, are granted to their respective contributions, and in order to afford them the immediate benefit of such additions, interest thereon applied annually in reduction of their premiums.

Equitable. — That in case any prospective addition shall hereafter be ordered to be made to the claims upon policies of assurance in this Society, such order shall not take effect with respect to any policy granted after the 31st of December, 1816, until the assurances existing in the Society prior in number and date to such policy, and if of the same date, prior in the number thereof, shall be reduced to 5,000; but as soon as such reduction shall have been ascertained, in manner hereinafter mentioned, the said policy shall be within the effect and operation of the order for such addition, as to the payments made thereon subsequent to such ascertained reduction; so that if such order should be made to take effect generally from the 1st of January, 1820, for the space of 10 years then next following, a policy effected in the year 1817, shall not be within the operation of such order, until the assurances existing prior to the number and date of the policy, as aforesaid, shall have been reduced to 5,000; but such policy shall be within the operation thereof from the time when the reduction shall have been ascertained, in manner hereinafter mentioned, as to the payments made thereon subsequent to such ascertained reduction. And the like as to other cases. And this by-law shall be considered as a part of every such order, and shall be virtually incorporated therein, although the same may not be thereby expressly referred to.

That in case any retrospective addition shall hereafter be ordered to be made to claims upon policies of assurance in this Society, such order shall not take effect with respect to any policy granted after the 31st of December, 1816, until the assurances existing in the Society prior in number and date, and if of the same date, prior in the number thereof, shall be reduced to 5,000; but when the said reduction shall have been ascertained in manner hereinafter mentioned, such policy shall be within the effect and operation, and entitled to the benefit of such order, with respect to every payment made thereon subsequent to such ascertained reduction; so that if such order

shall be made to take effect generally as to payments made before the 1st of January 1820, a policy effected in the year 1817 shall not be within the effect and operation thereof, unless the life assured shall exist, and the payments continue to be made, until the assurances existing in the Society prior to the number and date of the policy, as aforesaid, shall be reduced to 5,000; but as soon as such reduction shall have been ascertained, in manner hereinafter mentioned, such policy shall be within the effect and operation of such order for the several payments made thereon as aforesaid. And the like as to other cases. And this by-law shall be considered as a part of every such order, and be virtually incorporated therein, although the same may not be thereby expressly referred to.

That an inquiry be made on the 1st of April in every year, in order to ascertain the number of assurances made and existing in the Society; and when it shall have been ascertained by such inquiry that the assurances existing prior to the 1st of January, 1817, were, on the 31st of December immediately preceding such inquiry, reduced below the number of 5,000, the actuary do report the same to the court of directors, who shall communicate such report to the quarterly general court, to be held in the June following; and that as many of such policies as had been made subsequent to the 31st of December, 1816, and which were existing in the Society on the 31st of December immediately preceding such inquiry, be added, according to the priority in their dates and numbers, and if of the same date, according to the priority in their numbers, to those above mentioned, as shall be sufficient to complete the number to 5,000; and that the persons holding the policies so added shall be considered thenceforward as entitled to such additions as shall be thereafter made in respect of all the payments made subsequent to such ascertained reduction, and under the same restrictions, to the same privileges of attending at the general courts, and of being eligible to the office of director.

That after the vacant numbers in the assurances existing in the Society on the 1st of January, 1817, shall have been filled up agreeably to the foregoing order, the actuary, on the 1st of April in every succeeding year, do ascertain the vacancies which have taken place in the preceding year in the policies constituting the 5,000 mentioned in the 5th resolution, and report the same to the court of directors, who shall communicate such report to the quarterly general court in the month of June following; and that as many policies shall be added, according to the priority of their dates and numbers, and if of the same date, according to the priority in their numbers, as shall be sufficient to complete the number to 5,000; and that the persons holding those policies shall thenceforward be considered as entitled to such additions as shall be thereafter made in respect of all payments made subsequent to the 31st of the preceding December, and under the same restrictions, to the same privileges of attending the general courts, and being eligible to the office of director.

Provided that nothing hereby ordered shall be construed to authorise an addition to the sum assured by any policy, upon which policy the number of payments required in that respect by the present by-laws of the Society shall not have been made.

N. B. — Those by-laws require that 6 annual payments at the least shall have been made before any addition to a claim can take place; and when such payments shall have been made, the party will be qualified to be received, in his turn, into the number of persons entitled to additions as aforesaid.

European. — The profits derived by this Company are distributed amongst the several persons connected with the esta-

* This work of Mr. Babbage contains a good deal of useful information, intermixed, however, with not a few errors and mis-statements. It was most ably reviewed in an article in the 90th Number of the *Edinburgh Review*.

blishment, according to the contingency or certainty of their contract.

Life insurers derive an immediate benefit by the reduction of the premiums generally taken, with the prospect of a liberal addition to their policies, or a further reduction of the premium, in 10 years.

Guardian.—Persons assured for the whole term of life will be entitled at the end of every 7 years to participate in the profits of the Company, after a deduction of such sum per annum, for the guaranty of the capital, as the directors may think reasonable: the extent of which is, however, limited by the deed of settlement.

The share of the profits to be so allowed to the insured, may either be added to the amount of their respective policies, or the value thereof be applied in reduction of the premiums hereafter to be payable on such policies, provided such option be declared in writing within 3 calendar months next after the dividend shall have been declared; but if such option be not declared, such share of profits will be added to the amount of policies.

Hope.—Every person effecting a policy of assurance at this office, is entitled to a participation in the profits equally with the proprietors of the Company, after a moderate deduction for the guaranty and the expense of management.

Imperial.—Upon every policy effected for the whole term of life, the assured will participate in the profits of the Company, by having periodical additions made to the sums insured to the amount of 2-3d parts of such clear gains and profits.

Law Life.—At stated periods, the surplus of the fund arising from the premiums of assurance, and their accumulation beyond what may be thought necessary to answer the expected claims upon the Society, will be ascertained; and as large a portion of the savings as may be deemed consistent with the security of the institution, will be divided between the proprietors and the assured in the following manner:—1-5th will be transferred to the proprietors' guaranty fund; and remainder sums, equivalent to the remaining 4-5ths, will be added to the policies of those who shall have been 3 years assured for the whole term of life.

London Life Association.—The distinguishing principle of this Society is, that the benefits resulting from its transactions shall be enjoyed by the members during life, so as to render life assurance as easy to the assured, as a due regard to security will admit.

Medical and Clerical.—Persons assured for the whole term of life will be entitled to share with the original proprietors the general profits of the business, in proportion to the amount of their respective assurances.

Northwich Union.—The whole of the surplus premiums is added at stated periods to the policies of the members, in proportion to the sums they have respectively contributed.

In order to hinder the growth of gambling transactions upon life insurance, it was judiciously enacted, by stat. 14 Geo. 3. c. 48., that

No insurance shall be made by any person or persons, bodies politic or corporate, on the life or lives of any person or persons, or any other event or events whatsoever, where the person or persons, for whose use or benefit, or on whose account, such policy or policies shall be made, shall have no interest, or by way of gaining or wagering; and that every insurance made contrary to the true intent and meaning of this act, shall be null and void to all intents and purposes whatsoever.—*Sec. 1.*

It shall not be lawful to make any policy or policies on the

A creditor has an insurable interest in the life of his debtor; but it was decided, in a case which arose out of a policy on the life of the late Mr. Pitt, that if, after the death of a debtor whose life is insured by a creditor, and before any action is brought on the policy, the debt be paid, no action will lie.

All insurance offices either insert in their policies or refer in them to a declaration signed by the insured, setting forth his age, or the age of the party upon whom he is making an insurance; whether he has or has not had the small-pox, gout, &c.; "that he is not afflicted with any disorder that tends to the shortening of life;" that this declaration is to be the basis of the contract between him and the society; and that, if there be any untrue averment in it, all the monies paid to the society upon account of the insurance shall be forfeited to them.—(See Form, *post*.)

The condition as to the party not being afflicted with any disorder that tends to the shortening of life is vague, and has given rise to a good deal of discussion. But it is now settled that this condition is sufficiently complied with, if the insured be in a reasonably good state of health; and though he may be afflicted with some disease, yet, if it can be shown that this disease does not tend to shorten life, and was not, in fact, the cause of the party's death, the insurer will not be exonerated: "Such a warranty," said Lord Mansfield, "can never mean, that a man has not in him the seeds of some disorder. We are all born with the seeds of mortality in us. The only question is, whether the insured was in a reasonably good state of health, and such a life as ought to be insured on common terms."—(See *Marshall on Insurance*, book iii.; *Park on Insurance*, c. 22.)

Policies of life insurance must be on stamped paper, the duty being as follows:—*viz.*

Where the sum in the policy shall not amount to 500*l.* - 1*l.*

We subjoin a statement of the terms and conditions on which the Sun Life Assurance and Equitable Societies transact business, and a copy of one of the 30, insuring his own life for 1,000*l.* The conditions of most of the other societies are similar, and may be learned by any one, on applying either at the head offices in town, or at their agents' in the country. The premiums demanded by the principal offices are exhibited in the annexed Table.

Sun Life.—An assurance for a term of years, or for the whole continuance of life, is a contract on the part of the office to continue the assurance during that term, on the payment of a certain annual premium, but the assured may drop it, whenever the end is answered for which the assurance was made.

The person whose life is proposed for assurance, is required to appear either before the managers at the office in London, or before an agent in the country; in default of which, the non-appearance fine must be paid when the assurance is effected; which, when the term is 1 year, is 10*l.* for every 100*l.* assured. When the term exceeds 1 year, but does not exceed 7 years, it is 1*5s.* for every 100*l.* And when the term exceeds 7 years, the fine is 1 per cent.

Reference to be made to 2 persons of repute, to ascertain the identity of the person appearing.

Palladium.—A general investigation of the affairs of the Society is to take place every 7th year, when 4-5ths of the declared profit of the life department will be appropriated by way of bonus or addition, to be placed to the credit of the policies then in force for the whole term of life, upon the most equitable principles of division.

Rock.—That the said bonus shall be short of the actual surplus profits at the time of making the same, by the sum of 5,000*l.* at least.

That the bonus so declared shall be divided into 3 equal parts.

That one of the said parts shall be added to and consolidated with the subscription capital stock. (This is the proprietors' fund.)

That the remaining 2-3ds be allotted to the policies in the manner described in the deed.

That the sum to which any person assured by the Company may become entitled under any such distribution, shall be paid by the Company without interest, at the time when the sum assured by the policy shall become payable, and not before.

Union.—Those who assure with this Company will participate with the proprietors in the profits of the establishment, which will be added every 7 years to the respective policies.

United Empire.—Persons effecting assurances for the whole continuance of life will, at the end of the first 5 years, and of every subsequent 5 years, be entitled to participate in whatever net surplus profits it may be declared by the directors expedient to divide.

Two-fifths of the aforesaid profits will be divided amongst the said assured, in proportion to the premiums they may respectively have paid, and will, at their option, be either added to the amount of their policies, or applied in reduction of their future premiums.

University.—As it is intended that the capital advanced shall be repaid to the shareholder, with a bonus of 100*l.* per cent, 1-10th of the profits, when ascertained by a valuation of all existing risks, will every 5 years be applied to form a fund for that purpose.

The remaining 9-10ths of the profits to be divided between the assured and the shareholder, in the proportion of 8 parts to the former and 1 to the latter.

The profit or bonus to be assured to be given either by a diminution of the rate of premium, or by an increase of the amount of policy, at the option of the party.

Westminster.—By a regulation taking effect from the 9th of May, 1832, this Society makes a positive addition of 10 per cent. every 10th year to all sums insured on single lives, for the whole term of life, by policies issued after that date.

life or lives of any person or persons, or other event or events, without inserting in such policy or policies, the name or names of the person or persons interested therein, or for what use, benefit, or on whose account, such policy is so made or underwrote.—*Sec. 2.*

In all cases where the insured has an interest in such life or lives, event or events, no greater sum shall be recovered or received from the insurer or insurers, than the amount or value of the interest of the insured in such life or lives, or other event or events.—*Sec. 3.*

Where it shall amount to 500 <i>l.</i> and not to 1,000 <i>l.</i> - 2 <i>l.</i>	
— " — 1,000 <i>l.</i> — 5,000 <i>l.</i> - 3 <i>l.</i>	
— " — 5,000 <i>l.</i> — 5,000 <i>l.</i> - 4 <i>l.</i>	
— " — 5,000 <i>l.</i> and upwards - 5 <i>l.</i>	

Any premium remaining unpaid more than 15 days after the time stipulated in the policy, such policy becomes void; but the defaulter producing satisfactory proof to the managers, of the health of the person on whose life the assurance was made, and paying the said premium within 3 calendar months, together with the additional sum of 10*l.* upon every 100*l.* assured by such policy, then such policy is revived, and continues in force.

Conditions of Assurance made by Persons on their own Lives.

The assurance to be void, if the person whose life is assured shall depart beyond the limits of Europe; shall die upon the seas (except in any whole-decked vessel or steam-boat in passing between any one part of the United Kingdom of Great Britain and Ireland, including the islands of Guernsey, Jersey

Alderney, and Sark, and any other part thereof; or in passing between any port of the said United Kingdom, and any port on the continent of Europe between Hamburg and Bordeaux, both inclusive; or shall enter into or engage in any military or naval service whatsoever, without the previous consent of the Society; or shall die by suicide, duelling, or the hands of justice; or shall not be, at the time the assurance is made, in good health.

Conditions of Assurance made by Persons on the Lives of others.

The party on whose behalf the assurance is made, must be interested in the life of the other to the full amount assured thereon.

The assurance to be void, if the person whose life is assured shall depart beyond the limits of Europe; shall die upon the seas (except in any whole-decked vessel or steam-boat in passing between any one part of the United Kingdom of Great Britain and Ireland, including the islands of Guernsey, Jersey, Alderney, and Sark, and any other part thereof; or in passing between any port in the said United Kingdom, and any port on the continent of Europe between Hamburg and Bordeaux, both inclusive); or shall enter into or engage in any military or naval service whatsoever, without the previous consent of the Society; or shall not be, at the time the assurance is made, in good health.

Assurances on the lives of persons engaged in the army or navy, or going beyond the limits of Europe, may be made by special agreement.

All claims are paid within 3 months after certificates (according to the required forms) of the death and burial of the deceased are approved by the managers.

Form of a Proposal for Assurance.

Name, and rank or profession, of the life to be assured.

Present residence.

Place of birth.

Date of birth.

Age next birthday.

Sum.

Term.

Reference to a medical practitioner, to ascertain the present and ordinary state of health of the person whose life is proposed to be assured.

Has he ever had gout or asthma, or any fit or fits?

Has he ever been afflicted with rupture?

Has he ever exhibited any symptom of consumption of the lungs?

Is he afflicted with any disorder tending to shorten life?

Has he had the small-pox or the cow-pox?

Whether the person whose life is proposed to be assured, intends to appear at the office?

In whose name or behalf the policy is desired?

Date of proposal.

Annual notices

to be sent to }

Form of Declaration to be made and signed by or on behalf of a Person making an Assurance on his or her own Life.

I
born in the parish of _____
in the county of _____
on the _____ day of _____
and now residing at _____
in the county of _____
being desirous of making an assurance with the managers for the Sun Life Assurance Society, in the sum of £ _____
upon and for the continuance of my own life, for the term of _____
Do hereby declare, that my age does
not exceed _____ years; that I have _____ had the *
that I have _____ had the gout, _____ asthma,
rupture, _____ nor any fit or fits, and that I am not afflicted
with any _____ disorder which tends to the shortening of
life; and this declaration is to be the basis of the contract between me and the Society; and if any untrue avowment is contained in this declaration, in setting forth my age, state of health, profession, occupation, or circumstances, then all monies which shall have been paid to the said Society, upon account of the assurance so made by me, shall be forfeited.
Dated the _____ day of _____ 18 _____.

Form of Declaration to be made and signed by or on behalf of a Person who proposes to make an Assurance on the Life of another.

I
now resident at _____ being
in the county of _____
desirous of assuring with the Sun Life Assurance Society, the sum of £ _____ for the term of _____
on the life of _____ born in the parish of _____
in the county of _____ on the _____ day of _____
and now resident at _____ in the county of _____
Do declare, that I have an interest in the life of the said _____
to the full amount of the said sum of £ _____
; that to the best of my knowledge and belief the age of the said _____ does not exceed _____ years; that he has had the * _____ that he _____ had the gout, _____ asthma, _____ rupture, _____ nor any fit or fits, and that he is not afflicted with any disorder tending to shorten life; and this declaration is to be the basis of the contract between me and the said Society; and if there be any untrue avowment therein, all monies which shall have been paid to the Society upon account of the assurance made in consequence thereof, shall be forfeited. Dated the _____ day of _____ 18 _____.

* Insert small-pox or cow-pox, as the case may require.

Policy by the Sun Life Assurance Society for 1,000*l.*, on the Life of A. B., aged Thirty, insuring his own Life.

No. _____

SUN LIFE ASSURANCE SOCIETY.

THIS POLICY OF ASSURANCE WITNESSETH, that, whereas A. B. Esq. of _____ Square, London, being desirous of making an assurance upon his own life, for the whole duration thereof, and having subscribed, or caused to be subscribed, and delivered into this office, a declaration setting forth his ordinary and present state of health, wherein it is declared that the age of the said A. B. did not then exceed 30 years; and having paid to the managers for the Sun Life Assurance Society, at their office in Cornhill, in the city of London, the sum of twenty-four pounds eleven shillings and eight-pence sterling, as a consideration for the assurance of the sum under-mentioned for one year, from the twentieth day of January, 1834.

NOW KNOW ALL MEN BY THESE PRESENTS, that in case the said assured shall happen to die at any time within the term of one year, as above set forth, the stock and funds of this Society shall be subject and liable to pay and make good to the executors, administrators, or assigns, of the said assured, within three months after the demise of the said assured shall have been duly certified to the managers aforesaid, at their said office, the sum of one thousand pounds sterling, of lawful money of Great Britain.

It is hereby agreed, that this policy may continue in force from year to year, until the expiration of the term first above-mentioned, provided that the said assured shall duly pay, or cause to be paid, to the managers, at their said office, on or before the nineteenth day of October next ensuing, the sum of twenty-four pounds eleven shillings and eight-pence sterling, and the like sum annually, on or before the day aforesaid; which annual payments shall be accepted, at every such period, as a full consideration for such assurance.

And it is hereby further agreed, that the assurance by this policy shall be extended during peace, to the risk of the above-named A. B. Esq. dying upon the sea in any whole-decked vessel or steam-boat, in passing between any one part of the United Kingdom of Great Britain and Ireland, including the islands of Guernsey, Jersey, Alderney, and Sark, and any other part thereof; or in passing between any port in the said United Kingdom, and any port on the continent of Europe, between Hamburg and Bordeaux, both inclusive.

PROVIDED NEVERTHELESS, that should the said assured depart beyond the limits of Europe, die upon the seas (except as above stated), or engage in any military or naval service whatsoever, within the term for which this policy is granted; or should the assurance have been obtained through any misrepresentation of the age, state of health, or description of the assured; or should the said assured die by duelling, suicide, or the hands of justice; then this policy, and every thing appertaining thereto, shall cease, be void, and of none effect.

IN WITNESS WHEREOF, we, three of the managers for the said Society, have hereunto set our hands and seals, this twentieth day of January, 1834.

Signed, sealed, and delivered,
being first duly stamped.

J. K.

C. D. (L. S.)
E. F. (L. S.)
G. H. (L. S.)

TABLE OF PREMIUMS.

The following tabular statement shows the premiums demanded by the principal Life Insurance Societies for insuring 100*l.* at every different age from 15 to 60, for the whole term of life.

Age.	Alliance and Sun.			Amicable.	Asylum.	British Commercial.			Crown.	Economic.			Equitable.	Eagle.			European.			Guardian.			
														Male.	Female.								
	<i>L.</i>	<i>s.</i>	<i>d.</i>	<i>L.</i>	<i>s.</i>	<i>d.</i>	<i>L.</i>	<i>s.</i>	<i>d.</i>	<i>L.</i>	<i>s.</i>	<i>d.</i>	<i>L.</i>	<i>L.</i>	<i>s.</i>	<i>d.</i>	<i>L.</i>	<i>s.</i>	<i>d.</i>	<i>L.</i>	<i>s.</i>	<i>d.</i>	
15	1	13	8	1	15	6	1	7	9	1	10	0	1	18	7	1	13	7	9	1	16	2	
16	1	13	6	1	16	6	1	8	6	1	11	0	1	19	8	1	14	5	1	17	2		
17	1	14	3	1	17	6	1	9	3	1	12	0	1	2	0	8	1	15	4	1	18	2	
18	1	15	1	1	18	6	1	10	1	1	13	0	2	2	1	8	2	1	16	2	1	19	2
19	1	16	0	1	19	6	1	10	11	1	14	0	2	2	2	8	2	1	17	1	2	0	1
20	1	16	11	2	0	6	1	11	9	1	15	0	3	5	7	1	18	1	1	1	1	10	
21	1	17	11	2	1	6	1	12	7	1	16	0	2	4	6	2	1	19	0	2	1	0	
22	1	18	11	2	2	6	1	13	6	1	17	0	2	5	4	2	1	19	11	2	2	5	
23	2	0	1	2	3	6	1	14	5	1	18	0	2	6	3	4	2	0	10	2	3	6	5
24	2	0	1	2	4	6	1	15	5	1	19	0	2	7	1	7	1	16	5	2	4	5	4
25	2	2	2	2	5	6	1	16	5	2	2	10	2	8	5	7	2	2	6	2	5	4	4
26	2	3	9	2	6	6	2	17	6	2	1	0	2	9	1	2	2	9	9	2	7	4	4
27	2	5	2	2	7	6	1	18	6	2	2	0	2	10	1	2	1	19	9	2	4	14	2
28	2	6	7	2	8	6	1	19	8	2	3	0	2	11	1	2	2	0	9	2	5	8	4
29	2	7	11	2	9	6	2	0	10	2	4	0	2	12	3	2	2	6	11	2	6	11	6
30	2	9	2	2	10	6	2	2	5	0	2	5	0	2	15	0	2	8	1	2	10	7	
31	2	10	6	2	11	6	2	3	4	0	2	11	5	2	14	7	2	9	3	2	11	10	
32	2	11	10	2	12	6	2	4	6	2	7	0	2	15	9	2	3	10	6	2	13	0	
33	2	13	4	2	14	0	2	5	10	2	8	0	2	17	1	2	2	11	10	2	14	4	
34	2	14	11	2	15	0	2	7	3	2	9	6	2	18	5	3	1	6	4	2	15	8	0
35	2	16	8	2	17	0	2	8	9	2	11	0	2	19	10	3	1	4	2	2	16	7	
36	2	18	5	2	18	6	2	10	11	2	12	6	2	2	10	3	2	5	6	2	17	6	
37	3	0	4	3	0	4	3	11	10	2	15	0	3	2	10	3	2	7	0	3	18	0	
38	3	2	4	3	1	6	2	13	6	2	16	6	3	1	2	2	15	11	2	19	1	1	7
39	3	4	5	3	3	0	2	15	3	2	18	0	3	2	10	3	2	8	10	3	0	9	3
40	3	6	6	3	5	0	2	17	1	3	0	4	7	2	19	9	3	15	0	3	2	6	
41	3	8	7	3	7	6	3	19	0	3	2	0	3	1	10	3	9	17	9	2	10	11	
42	3	10	9	3	10	6	3	1	0	3	4	4	3	11	8	4	0	2	12	0	3	6	3
43	3	12	11	3	12	6	3	3	2	3	6	0	3	13	8	4	1	2	13	3	3	8	
44	3	15	3	3	15	6	3	5	4	3	8	0	3	15	9	4	7	11	2	14	7	3	
45	3	17	8	3	18	6	3	7	9	3	10	0	3	17	11	4	11	8	2	16	0	3	
46	4	0	5	4	1	6	3	10	3	3	12	0	4	0	2	14	15	9	2	17	1	1	
47	4	3	3	4	5	0	3	12	11	3	14	6	4	2	7	8	2	19	1	3	17	8	
48	4	5	6	4	6	0	3	13	12	4	15	4	4	2	11	9	3	2	16	3	19	3	
49	4	10	2	4	12	6	3	18	9	3	19	6	4	7	10	5	9	6	3	4	2	5	1
50	4	14	2	4	16	6	4	2	0	4	6	0	4	10	8	5	14	7	3	4	4	5	6
51	4	18	9	5	0	0	4	5	5	4	10	0	4	13	5	6	6	0	3	3	6	3	
52	5	3	6	5	4	6	4	9	2	4	13	5	4	16	9	6	0	4	9	3	8	3	
53	5	5	8	5	6	0	4	13	2	4	15	6	5	0	11	5	0	11	2	4	18	7	
54	5	14	1	5	1	13	5	15	7	5	1	5	5	2	10	1	6	19	9	3	13	0	
55	5	19	11	5	18	0	5	2	3	5	5	0	5	6	4	7	2	3	15	8	6	4	8
56	6	6	4	6	3	3	5	7	4	5	9	6	5	10	1	7	15	1	3	18	5	8	7
57	6	13	2	6	8	6	5	12	9	5	13	2	5	14	0	8	3	6	4	1	7	0	
58	7	0	5	6	14	0	5	18	5	5	18	0	6	18	2	8	12	7	4	5	4	7	
59	7	7	9	6	6	0	6	6	2	4	6	2	6	2	7	4	0	13	0	7	6	0	7
60	7	14	11	7	7	6	6	10	9	6	7	2	7	7	4	9	13	0	4	12	4	4	

Age.	London, Birchin Lane.			London, Life for Members.			Norwich.	Pelican.	Promoter.	United Empire.	University.	West of England.	Scottish Widows' Fund.	Scottish Union.	
	<i>L.</i>	<i>s.</i>	<i>d.</i>	<i>L.</i>	<i>s.</i>	<i>d.</i>	<i>L.</i>	<i>s.</i>	<i>d.</i>	<i>L.</i>	<i>s.</i>	<i>d.</i>	<i>L.</i>	<i>s.</i>	<i>d.</i>
15	-	-	-	-	-	-	1 14 9	1 11 11	1 7 11	1 14 10	1 16 8	1 14 9	1 16 5	1 11 6	
16	1 17	1	-	-	-	-	1 15 9	1 12 9	1 8 8	1 15 9	1 17 9	1 15 9	1 17 6	1 12 5	
17	1 18	1	-	-	-	-	1 16 9	1 13 6	1 9 5	1 16 9	1 18 8	1 16 8	1 18 6	1 13 6	
18	1 19	0	-	-	-	-	1 17 8	1 14 4	1 10 1	1 17 8	1 19 7	1 17 6	1 19 7	1 14 7	
19	1 19	11	-	-	-	-	1 18 6	1 15 3	1 10 11	1 18 7	2 0 7	1 18 6	2 0 7	1 15 8	
20	2 0	9	-	-	-	-	1 19 6	1 16 1	1 11 8	1 19 6	2 1 5	1 19 3	2 1 6	1 16 9	
21	2 1	5	-	2	4	6	2 0 6	1 16 10	1 12 6	2 0 5	2 2 4	2 0 6	2 2 5	1 17 9	
22	2 2	2	0	2	5	6	2 1 3	1 17 7	1 13 5	2 1 3	2 3 1	2 0 10	2 3 3	1 18 10	
23	2 2	7	-	2	6	6	2 2 0	1 18 4	1 14 4	2 2 1	2 4 0	2 1 3	2 4 1	1 19 10	
24	2 3	1	-	2	7	0	2 2 9	1 19 2	1 15 5	2 3 0	2 4 9	2 2 6	2 4 11	2 0 10	
25	2 3	8	-	2	8	0	2 3 8	2 0 1	1 16 5	2 3 11	2 5 9	2 3 3	2 5 10	2 1 10	
26	2 4	3	-	2	9	0	2 4 8	2 1 2	1 17 6	2 4 15	2 6 8	2 4 0	2 6 11	2 2 10	
27	2 5	11	-	2	10	0	2 5 8	2 2 2	1 18 7	2 5 11	2 7 7	2 5 0	2 7 10	2 3 10	
28	2 5	11	-	2	11	0	2 6 8	2 3 11	1 19 11	2 7 0	2 8 7	2 6 0	2 8 11	2 4 11	
29	2 6	10	-	2	12	6	2 7 9	2 5 2	2 1 1	2 8 1	2 9 8	2 7 0	2 10 0	2 6 1	
30	2 7	10	-	2	13	6	2 8 10	2 6 4	2 2 2	2 9 2	2 10 9	2 8 0	2 11 1	2 7 3	
31	2 8	10	-	2	14	6	2 10 0	2 7 7	2 3 3	2 10 4	2 11 11	2 9 0	2 12 3	2 8 5	
32	2 9	11	-	2	16	0	2 12 1	2 10 3	2 4 5	2 12 9	2 13 6	2 10 3	2 14 9	2 9 1	
33	2 10	11	-	2	17	0	2 13 6	2 11 9	2 5 1	2 14 1	2 15 6	2 12 9	2 16 1	2 12 5	
34	2 12	4	-	2	18	6	2 14 10	2 13 5	2 8 7	2 15 6	2 16 11	2 13 10	2 17 6	2 13 10	
35	2 13	8	-	3	0	0	2 16 2	2 15 1	2 10 1	2 16 11	2 18 4	2 15 3	2 19 0	2 15 4	
36	2 15	1	-	3	1	6	2 17 6	2 16 10	2 11 8	2 18 4	2 19 9	2 16 8	3 0 6	2 16 11	
37	2 16	8	-	3	3	0	2 19 0	2 18 9	2 13 6	2 19 11	3 1 4	2 18 0	3 2 7	2 18 11	
38	2 18	2	-	3	4	6	3 0 6	3 0 6	2 15 2	3 1 6	3 2 14	2 19 6	3 3 9	3 0 2	
39	2 19	11	-	3	6	0	3 2 0	3 2 8	2 17 0	3 3 2	3 4 7	3 1 3	3 5 6	3 1 11	
40	3 1	8	-	3	8	0									
41	3 3	6	-	3	10	0	3 3 6	3 5 2	2 18 10	3 4 10	3 5 4	3 2 10	3 7 5	3 3 9	
42	3 5	6	-	3	12	0	3 5 2	3 7 8	3 0 8	3 6 8	3 6 1	3 4 6	3 9 5	3 5 8	
43	3 7	8	-	3	14	0	3 7 0	3 10 4	3 3 2	3 8 8	3 10 0	3 6 4	3 11 3	3 7 8	
44	3 10	0	-	3	16	0	3 9 0	3 13 1	3 4 6	3 10 8	3 12 0	3 8 3	3 13 4	3 9 8	
45	3 12	6	-	3	18	0	3 11 0	3 16 1	3 6 7	3 12 13	3 15 3	3 10 2	3 16 9	3 11 8	
46	3 15	6	-	4	0	0	3 13 8	3 18 8	3 8 8	3 15 15	3 16 2	3 12 2	3 17 9	3 14 6	
47	3 18	2	-	4	2	6	3 16 3	4 1 6	3 11 5	3 17 9	3 18 6	3 14 6	4 0 3	3 16 1	
48	4 1	5	-	4	4	0	3 19 6	4 4 8	3 14 2	4 0 7	4 1 4	3 16 9	4 2 9	3 19 0	
49	4 4	10	-	4	6	0	4 2 9	4 8 2	3 17 3	4 3 6	4 4 4	3 19 3	4 5 6	4 1 7	
50	4 8	5	-	4	11	0	4 6 0	4 12 2	4 0 8	4 6 6	4 7 6	4 1 8	4 8 4	4 4 3	
51	4 12	3	-	4	14	0	4 9 8	4 16 7	4 4 7	4 9 9	4 10 9	4 4 3	4 11 2	4 8 1	
52	4 16	3	-	4	17	0	4 13 3	5 1 3	4 8 8	4 13 0	4 14 1	4 4 6	4 14 9	4 12 2	
53	5 0	1	-	5	0	6	5 6 4	5 6 4	4 13 1	4 16 5	4 17 8	4 4 9	4 17 4	4 16 5	
54	5 4	4	-	5	5	0	5 1 10	5 11 7	4 17 10	5 0 6	5 1 4	4 12 9	5 0 8	5 0 11	
55	5 8	4	-	5	9	0	5 5 3	5 17 4	5 2 9	5 4 6	5 5 4	4 15 9	5 4 2	5 5 9	
56	5 12	8	-	5	13	0	5 9 6	6 3 7	5 8 5	5 8 6	5 9 7	4 19 0	5 7 11	5 10 9	
57	6 17	2	-	5	19	0	5 13 6	6 10 4	5 14 2	5 12 6	5 14 0	5 2 6	5 11 11	5 16 1	
58	6 1	10	-	6	4	0	6 6 7	6 17 4	6 7 1	6 17 1	6 19 2	5 10 6	6 1 9	6 7 10	
59	6 6	10	-	6	9	6	6 7 3	6 22 7	6 6 7	6 7 9	6 7 8	5 10 6	6 6 4	6 7 10	
60	6 12	2	-	6	15	0	6 7 3	7 11 7	6 12 10	6 7 10	6 7 4	5 14 9	6 6 5	6 14 3	

The following offices require the same premiums as the Equitable; viz. Atlas, Globe, Imperial, Law Life, London Life Association (for persons not members), Palladium, Provident, Rock, Royal Exchange, Union, Westminster.

The following are the premiums demanded by the Sun Life Assurance Society, for insurances on joint lives and survivorships.

Joint Lives. — A Table of Annual Premiums payable during the Joint Continuance of Two Lives, for assuring One Hundred Pounds, to be paid as soon as either of the Two shall drop.

Age next Birth-day.	Age next Birthday.	Annual Premium.	Age next Birth-day.	Age next Birthday.	Annual Premium.	Age next Birth-day.	Age next Birthday.	Annual Premium.
10	10	£ s. d. 2 7 5	20	35	£ s. d. 3 17 3	35	45	£ s. d. 5 7 5
	15	2 11 0		40	4 6 1		50	6 1 11
	20	2 14 6		45	4 16 1		55	7 6 5
	25	2 19 4		50	5 11 7		60	9 0 6
	30	3 5 3		55	6 16 8	40	40	5 5 8
	35	3 11 11		60	8 11 1		45	5 13 10
	40	4 1 1	25	25	3 9 6		50	6 7 9
	45	4 11 5		30	3 14 10		55	7 11 8
	50	5 7 2		35	4 0 11		60	9 5 5
	55	6 12 5		40	4 9 6	45	45	6 1 0
15	60	8 6 11		45	4 19 3		50	6 13 11
	15	2 14 5	30	50	5 14 7		55	7 16 11
	20	2 17 9		55	6 19 7		60	9 9 8
	25	3 2 5		60	8 13 11	50	50	7 5 6
	30	3 8 3		30	3 19 10		55	8 7 4
	35	3 14 9		35	4 5 6		60	9 18 11
	40	4 3 10	35	40	4 13 10	55	55	9 8 2
	45	4 14 0		45	5 3 2		60	10 18 11
20	50	5 9 8		50	5 18 3		60	12 8 10
	55	6 14 11		55	7 3 1	60	60	
	60	8 9 6		60	8 17 5			
	20	3 0 11	35	35	4 10 9			
	25	3 5 4		40	4 18 6			
	30	3 10 11						

Survivorship. — A Table of Annual Premiums payable during the Joint Continuance of Two Lives, for assuring One Hundred Pounds, to be paid at the Decease of One Person, A., provided another, B., be then living.

Age of A., the Life to be assured.	Age of B., the Life against which the Assurance is to be made.	Annual Premium.	Age of A., the Life to be assured.	Age of B., the Life against which the Assurance is to be made.	Annual Premium.	Age of A., the Life to be assured.	Age of B., the Life against which the Assurance is to be made.	Annual Premium.
10	10	£ s. d. 1 3 9	30	10	£ s. d. 2 2 5	50	10	£ s. d. 4 7 2
	20	1 4 7		20	2 2 1		20	4 7 0
	30	1 2 10		30	1 19 11		30	4 3 3
	40	1 1 6		40	1 18 6		40	4 1 7
	50	1 0 0		50	1 15 0		50	3 12 9
	60	0 18 5		60	1 12 2		60	3 1 6
	70	0 16 11		70	1 9 10		70	2 11 4
	80	0 15 7		80	1 7 4		80	2 3 2
20	10	1 9 11	40	10	2 19 7	60	10	7 8 6
	20	1 10 6		20	2 19 6		20	7 8 5
	30	1 8 10		30	2 15 4		30	7 5 3
	40	1 6 7		40	2 12 10		40	7 4 11
	50	1 4 7		50	2 6 2		50	6 17 5
	60	1 2 8		60	2 0 6		60	6 4 5
	70	1 0 9		70	1 16 3		70	5 8 8
	80	0 19 3		80	1 13 6		80	4 14 4

From the specimens of premiums in the two preceding Tables, the reader will easily judge of the proportional premiums for any combination of two ages not inserted in them.

Instead of a gross sum payable at the decease of A. provided B. be then living, a reversionary annuity on the remainder of the life of B. after the decease of A. may be insured by the payment of an annual premium during the joint continuance of the two lives; which annual premium may be learnt by application at the office.

Equitable Assurance Society. — The following is the

Declaration, required to be made and signed in the Office, by or on the Behalf of a Person who proposes to make an Assurance on his or her own Life.*

I being desirous of becoming a member of the Society for Equitable Assurances on Lives and Survivorships, and intending to make assurance in the sum of

upon and for the continuance of my own life, and having perused and considered that * clause of the deed of settlement of the said Society which requires a declaration in writing of the age, state of health, and other circumstances attending the person whose life shall be proposed to be assured, do hereby declare and set forth, That my age does not exceed ; that I have had the small-pox;

and had the gout; and that I am not afflicted with any disorder which tends to the shortening of life; and I do hereby agree that this declaration be the basis of the contract between the said Society and me, and that if any untrue avowment is contained in this declaration, all monies which shall

have been paid to the Society upon account of the assurance made in consequence thereof, shall be forfeited. Dated the day of in the year of our Lord

* The Clause which is referred to in the Declaration.

That every person desirous of making assurance with the Society, shall sign or execute a declaration in writing (in the presence of one credible witness, who shall attest the same), setting forth the age, state of health, profession, occupation, and other circumstances attending the person or persons whose life or lives shall be proposed to be assured; which declaration shall be the basis of the contract between the said Society and the person desiring to make assurance with them; in which declaration if any arduous, false, or fraudulent representation shall be used, and the same shall at any time thereafter be discovered, from thenceforth the sums which shall have been paid to the Society on account of any assurance so fraudulently obtained, shall be forfeited to the use of the Society; and all claims to be made on that behalf shall cease, determine, and be void, to all intents and purposes whatsoever.

Form of a Proposal to be presented to a Weekly Court of Directors.

Name and profession of the life to be assured.

Place and date of birth.

Place of residence.

Age.

Sum.

Term.

By whom made.

To give reference to two persons of good repute, (one, if pos-

sible, of the medical profession,) to ascertain the present and general state of health of the life to be assured.
If had the small-pox. If vaccinated.
If afflicted with the gout. If ever ruptured.

† Parties who do not appear before the Court of Directors are required to give a reference to 3 persons for an account of the present and general state of their health.

A Table of Annual Premiums payable during the Continuance of Two Joint Lives for assuring One Hundred Pounds, to be paid when either of the Lives shall drop.

Age.	Age.	£ s. d.	Age.	Age.	£ s. d.	Age.	Age.	£ s. d.	Age.	Age.	£ s. d.	Age.	Age.	£ s. d.
10	10	2 17 1	15	35	4 3 1	20	67	9 13 9	30	60	7 15 0	45	45	6 7 4
	15	3 1 1		40	4 10 4		25	4 0 10		67	9 18 1		50	6 17 9
	20	3 5 7		45	4 19 5		30	4 5 0		35	4 19 0		55	7 11 0
	25	3 9 3		50	5 11 3		35	4 10 3		50	5 5 6		60	8 9 6
	30	3 13 9		55	6 6 1		40	4 17 4		45	5 18 10		67	10 11 1
	35	3 19 6		60	7 6 0		45	5 6 2		50	6 5 0	50	50	7 7 8
	40	4 6 10		67	9 9 5		50	5 17 10		55	6 19 2		55	8 0 3
	45	4 15 11	20	20	3 13 11		55	6 12 6		60	7 18 6		60	8 18 2
	50	5 7 10		25	3 17 5		60	7 12 5		67	10 1 2		67	10 18 10
	55	6 2 8		30	4 1 9		67	9 15 9		40	5 11 9	55	55	8 12 2
	60	7 2 9		35	4 7 3	30	30	4 8 11		45	5 19 9		60	9 9 0
	67	9 6 3		40	4 14 6		35	4 14 1		50	6 10 8		67	11 8 5
15	15	3 5 0		45	5 3 6		40	5 0 11		55	7 4 5	60	60	10 4 9
	20	3 9 6		50	5 15 4		45	5 9 6		60	8 3 4		67	12 2 1
	25	3 13 1		55	6 10 2		50	6 1 0		67	10 5 6	67	67	13 15 8
	30	3 17 6		60	7 10 2		55	6 15 5						

An addition of 22 per cent. computed upon the premium, is charged upon military persons; and an addition of eleven per cent. on officers on half-pay, officers in the militia, fencibles, and the like levies; also on persons not having had the small-pox, or having had the gout.

Persons preferring the payment of a gross sum or single premium upon an assurance for any certain term, are chargeable in a due proportion to the annual premium for such term.

Every person making any assurance with the Society, pays 5s. in the name of entrance money; and if the sum assured exceeds 100£, the entrance money is charged after the rate of 5s. for every 100£. But if the person upon whose life an assurance is proposed, does not appear before the directors, the entrance money is charged after the rate of 1£. for every 100£.

The following are the premiums demanded by the Equitable Society for insuring 100£, or an equivalent annuity on the contingency of one life's surviving the other:—

Ages.		Premium.	Annuity equivalent to 100£. to be paid from the Death of the Life assured, during the Remainder of the other Life.	Ages.		Premium.	Annuity equivalent to 100£. to be paid from the Death of the Life assured, during the Remainder of the other Life.
Life to be assured.	Life against which the Assurance is to be made.			Life to be assured.	Life against which the Assurance is to be made.		
10	10	£ 1 8 6	£ 5 14 6	40	50	2 12 10	£ 9 16 6
	20	1 9 1	6 14 10		60	2 9 4	12 14 3
	30	1 8 3	7 14 11		70	2 5 11	18 5 6
	40	1 7 8	9 5 6		80	2 1 10	29 19 10
	50	1 6 11	11 13 0	50	10	4 0 11	5 1 4
	60	1 6 0	15 13 5		20	4 1 10	5 16 2
	70	1 4 11	23 13 0		30	4 0 1	6 12 2
20	80	1 3 4	40 10 8		40	3 17 10	7 16 9
	10	1 16 6	5 6 11		50	3 13 10	9 12 8
	20	1 17 0	6 4 1		60	3 7 7	12 6 8
	30	1 15 9	7 0 6		70	3 1 6	17 11 5
	40	1 14 8	8 4 11		80	2 15 0	28 12 6
	50	1 13 6	10 1 9	60	10	5 16 9	4 19 3
	60	1 12 1	13 0 7		20	5 18 1	5 12 10
30	70	1 10 6	18 12 8		30	5 16 3	6 7 7
	80	1 8 3	30 9 6		40	5 14 0	7 10 10
	10	2 5 5	5 5 8		50	5 10 7	9 8 0
	20	2 6 0	6 2 9		60	5 2 4	12 5 6
	30	2 4 6	6 19 6		70	4 9 10	17 5 8
	40	2 2 9	8 3 8		80	3 17 11	27 19 10
	50	2 0 11	10 0 6	70	10	8 1 0	4 17 8
40	60	1 18 10	13 0 0		20	8 2 9	5 10 5
	70	1 16 7	18 12 10		30	8 0 10	6 4 0
	80	1 13 9	30 9 3		40	7 18 7	7 5 5
	10	2 19 2	5 3 6		50	7 15 6	9 0 6
	20	2 19 10	5 19 9		60	7 8 8	12 0 3
	30	2 18 2	6 16 8		70	6 10 8	17 1 8
	40	2 15 11	8 1 0		80	5 8 9	27 5 11

It is stated by Mr. Morgan, in his Account of the Equitable Society already referred to, that the number of insurances in that institution for terms of years does not much exceed *one hundredth part* of those for the whole period of life; and that the business of the office at present is almost wholly confined to the assurance of persons on *their own lives*—those on the lives of *others*, whether for terms or for continuance, being, in consequence of the commission money allowed to agents and attorneys, engrossed by the new offices. — (*Account of the Equitable Society*, p. 53.)

INTEREST AND ANNUITIES. Interest is the sum paid by the borrower of a sum of money, or of any sort of valuable produce, to the lender, for its use.

The rate of interest, supposing the security for and facility of re-possessing the principal, or sum lent, to be equal, must obviously depend on what may be made by the employment of capital in industrious undertakings, or on the rate of profit. Where

profits are high, as in the United States, interest is also high; and where they are comparatively low, as in Holland and England, interest is proportionally low. In fact, the rate of interest is nothing more than the *net* profit on capital: whatever returns are obtained by the borrower, beyond the interest he has agreed to pay, really accrue to him on account of risk, trouble, or skill, or of advantages of situation and connection.

But besides fluctuations in the rate of interest caused by the varying productiveness of industry, the rate of interest on each particular loan must, of course, vary according to the supposed solvency of the borrowers, or the degree of risk supposed to be incurred by the lender, of either not recovering payment at all, or not recovering it at the stipulated term. No person of sound mind would lend on the personal security of an individual of doubtful character and solvency, and on mortgage over a valuable estate, at the same rate of interest. Wherever there is risk, it must be compensated to the lender by a higher premium or interest.

And yet, obvious as this principle may appear, all governments have interfered with the adjustment of the terms of loans; some to prohibit interest altogether, and others to fix certain rates which it should be deemed legal to charge, and illegal to exceed. The prejudice against taking interest seems to have principally originated in a mistaken view of some enactments of the Mosaic law — (see *Michaelis on the Laws of Moses*, vol. ii. pp. 327—353. Eng. ed.), and, a statement of Aristotle, to the effect that, as money did not produce money, no return could be equitably claimed by the lender! But whatever may have been the origin of this prejudice, it was formerly universal in Christendom; and is still supported by law in all Mohammedan countries. The famous reformer, Calvin, was one of the first who saw and exposed the absurdity of such notions — (see an extract from one of his epistles in *M'Culloch's Political Economy*, 2d ed. p. 510.); and the abuses caused by the prohibition, and the growing conviction of its impolicy, soon after led to its relaxation. In 1554, a statute was passed, authorising lenders to charge 10 per cent. interest. In 1624, the legal rate was reduced to 8 per cent.; and in the reign of Queen Anne it was further reduced to 5 per cent., at which it still continues. It is enacted, by the statute (12 Ann. c. 16.) making this reduction, that “all persons who shall receive, by means of any corrupt bargain, loan, exchange, chivance, or interest of any wares, merchandise, or other thing whatever, or by any deceitful way or means, or by any covin, engine, or deceitful conveyance for the forbearing or giving day of payment, for one whole year for their money or other thing, above the sum of 5*l.* for 100*l.* for a year, shall forfeit for every such offence, the *treble* value of the monies, or other things, so lent, bargained,” &c.

It is needless to waste the reader's time by entering into any lengthened arguments to show the inexpediency and mischievous effect of such interferences. This has been done over and over again. It is plainly in no respect more desirable to limit the rate of interest, than it would be to limit the rate of insurance, or the prices of commodities. And though it were desirable, it cannot be accomplished. The real effect of all legislative enactments having such an object in view, is to increase, not diminish, the rate of interest. When the rate fixed by law is less than the market or customary rate, lenders and borrowers are obliged to resort to circuitous devices to evade the law; and as these devices are always attended with more or less trouble and risk, the rate of interest is proportionally enhanced. During the late war it was not uncommon for a person to be paying 10 or 12 per cent. for a loan, which, had there been no usury laws, he might have got for 6 or 7 per cent. Neither is it by any means uncommon, when the rate fixed by law is more than the market rate, for borrowers to be obliged to pay more than they really stipulated for. It is singular that an enactment which contradicts the most obvious principles, and has been repeatedly condemned by committees of the legislature, should still be allowed to preserve a place in the statute book.

Distinction of Simple and Compound Interest. — When a loan is made, it is usual to stipulate that the interest upon it should be regularly paid at the end of every year, half year, &c. A loan of this sort is said to be at simple interest. It is of the essence of such loan, that no part of the interest accruing upon it should be added to the principal to form a new principal; and though payment of the interest were not made when it becomes due, the lender would not be entitled to charge interest upon such unpaid interest. Thus, suppose 100*l.* were lent at simple interest at 5 per cent., payable at the end of each year; the lender would, at the end of 3 or 4 years, supposing him to have received no previous payments, be entitled to 15*l.* or 20*l.*, and no more.

Sometimes, however, money or capital is invested so that the interest is not paid at the periods when it becomes due, but is progressively added to the principal; so that at every term a new principal is formed, consisting of the original principal, and the successive accumulations of interest upon interest. Money invested in this way is said to be placed at *compound interest*.

It appears not unreasonable, that when a borrower does not pay the interest he has contracted for, at the period when it is due, he should pay interest upon such interest. This, however, is not allowed by the law of England; nor is it allowed to make a loan at compound interest. But this rule is often evaded, by taking a new obligation for the principal with the interest included, when the latter becomes due. Investments at compound interest are also very frequent. Thus, if an individual buy into the funds, and regularly buy fresh stock with the dividends, the capital will increase at compound interest; and so in any similar case.

Calculation of Interest. — Interest is estimated at so much per cent. per annum, or by dividing the principal into 100 equal parts, and specifying how many of these parts are paid yearly for its use. Thus, 5 per cent., or 5 parts out of 100, means that 5*l.* are paid for the use of 100*l.* for a year, 10*l.* for the use of 200*l.*, and 2*l.* 10*s.* for the use of 50*l.* for the same period, and so on.

Suppose, now, that it is required to find the interest of 210*l.* 13*s.* for $3\frac{1}{4}$ years at 4 per cent. simple interest. In this case we must first divide the principal, 210*l.* 13*s.* into 100 parts, 4 of which will be the interest for 1 year; and this being multiplied by $3\frac{1}{4}$ will give the interest for $3\frac{1}{4}$ years. But instead of first dividing by 100, and then multiplying by 4, the result will be the same, and the process more expeditious, if we first multiply by 4, and then divide by 100. Thus. —

	$\frac{L.}{210}$	$\frac{s.}{13}$	principal.	
		$\frac{d.}{4}$	rate per cent.	
1,00	8,42	12	$\left(\begin{array}{ccc} L. & s. & d. \\ 8 & 8 & 6\frac{1}{2} \end{array} \right)$	1 year's interest.
	<u>20</u>			
	8,52			
	<u>12</u>		$\frac{25}{4}$	$\frac{5}{4}$ 3 years' interest.
	6,24		$\frac{6\frac{1}{2}}{3}$	$\frac{1}{2}$ a year's interest.
	<u>4</u>			
	L. 29	9	$9\frac{3}{4}$	$3\frac{1}{4}$ years' interest.
	<u>96</u>			

It is almost superfluous to observe, that the same result would have been obtained by multiplying the product of the principal and rate by the number of years, and then dividing by 100.

Hence, to find the interest of any sum at any rate per cent. for a year, multiply the sum by the rate per cent., and divide the product by 100.

To find the interest of any sum for a number of years, multiply its interest for one year by the number of years; or, without calculating its interest for one year, multiply the principal by the rate per cent. and that product by the number of years, and divide the last product by 100.

When the interest of any sum is required for a number of days, they must be treated as fractional parts of a year ; that is, we must multiply the interest of a year by them, and divide by 365.

Suppose that it is required to find the interest of £10*l.* for 4 years 7 months and 25 days, at $4\frac{1}{2}$ per cent. —

Principal	-	L. 210	Interest for 4 years	=	L. 37.8000
Rate per cent.	-	$4\frac{1}{2}$	6 months = $\frac{1}{2}$ of 1 year	=	4.7250
			1 month = $\frac{1}{6}$ of 6 months	=	.7875
		<u>840</u>	25 days	=	.6472
		105			

Interest for 1 year - $L. 9.45 \times 4 = L. 37.80$ do. for 4 years.

$$L. 43.9597 = L. 43 \text{ } 19s. \text{ } 2\frac{1}{2}d.$$

The interest for 25 days is $\frac{9.45 \times 25}{365} = .6472$; that is, it is equal to the interest for a year multiplied by the fraction $\frac{25}{365}$.
Division by 100 is performed by cutting off² two figures to the right.

Many attempts have been made to contrive more expeditious processes than the above for calculating interest. The following is the best:—

Suppose it were required to find the interest upon 172*l.* for 107 days at 5 per cent.

This forms what is called in arithmetical books a double rule of three question, and would be stated as follows: —

$$100 \times 365 : 5 :: 172 \times 107 : 2l. 10s. 4\frac{3}{4}d. \text{ the interest required.}$$

Hence, to find the interest of any sum for any number of days at any rate per cent., multiply the sum by the number of days, and the product by the rate, and divide by 36,500 (365×100); the quotient is the interest required.

When the rate is 5 per cent., or 1-20th of the principal, all that is required is to divide the product of the sum multiplied by the days by 7,300 (365, the days in a year, multiplied by 20).

4 per cent. interest by deducting 1-5th; 3 per cent. by deducting 2-5ths; $2\frac{1}{2}$ per cent. by dividing by 2; 2 per cent. by taking the half of 4, and so on.

In calculating interest upon accounts current, it is requisite to state the number of days between each receipt, or payment, and the date (commonly the 31st of December) to which the account current is made up. Thus, 1792, paid on the 15th of September, bearing interest to the 31st of December, 107 days. The amount of such interest may, then, be calculated as now explained, or by the aid of Tables. The reader will find, in the article BOOKKEEPING (p. 161.) an example of interest on an account current computed as above, without referring to Tables.

The 30th of June is, after the 31st of December, the most usual date to which accounts current are made up, and interest calculated. In West India houses, the 30th of April is the common date, because at that season the old crop of produce is generally sold off, and the new begins to arrive.

It is of great importance, in calculating interest on accounts current, to be able readily to find the number of days from any day in any one month to any day in any other month. This may be done with the utmost ease by means of the following Table:—

Table for ascertaining the Number of Days from any one Day in the Year to any other Day

[illegible]

By this Table may be readily ascertained the number of days from any given day in the year to another. For instance, from the 1st of January to the 14th of August (first and last days included), there are 226 days. To find the number, look down the column headed January, to Number 14, and then look along in a parallel line to the column headed August, you find 226, the number required.

To find the number of days between any other two given days, when they are both after the 1st of January, the number opposite the 1st day must, of course, be deducted from that opposite to the second. Thus, to find the number of days between the 13th of March and the 19th of August, deduct from 231, the number in the Table opposite to 19 and under August, 72, the number opposite to 13 and under March, and the remainder, 159, is the number required, last day included.

In leap years, one must be added to the number after the 28th of February.

For the mode of calculating discount, or of finding the present values of sums due at some future date, at simple interest, see DISCOUNT.

In counting-houses, Interest Tables are very frequently made use of. Such publications have, in consequence, become very numerous. Most of them have some peculiar recommendation; and are selected according to the object in view.

When interest, instead of being simple, is compound, the first year's or term's interest must be found, and being added to the original principal, makes the principal upon which interest is to be calculated for the second year or term; and the second year's or term's interest being added to this last principal, makes that upon which interest is to be calculated for the third year or term; and so on for any number of years.

But when the number of years is considerable, this process becomes exceedingly cumbersome and tedious, and to facilitate it Tables have been constructed, which are subjoined to this article.

The first of these Tables (No. I.) represents the amount of 1L . accumulating at compound interest, at 3, 3½, 4, 4½, and five per cent. every year, from 1 year to 70 years, in pounds and decimals of a pound. Now, suppose that we wish to know how much 500*l*. will amount to in 7 years at 4 per cent. In the column marked 4 per cent. and opposite to 7 years, we find 1315.932*l*., which shows that 1*l*. will, if invested at 4 per cent. compound interest, amount to 1315.932 in 7 years; and consequently, 500*l*. will, in the same time and at the same rate, amount to 500×1315.932 , or 657966*l*.; that is, 657*l*. 19*s*. 4*d*.

For the same purpose of facilitating calculation, the present value of 1L . due any number of years hence, not exceeding 70, at 3, 3½, 4, 4½, and 5 per cent. compound interest, is given in the subjoined Table No. II. The use of this Table is precisely similar to the foregoing. Let it, for example, be required to find the present worth of 500*l*. due 7 years hence, reckoning compound interest at 4 per cent. Opposite to 7 years, and under 4 per cent., we find 75291.781*l*., the present worth of 1*l*. due at the end of 7 years; and multiplying this sum by 500*l*., the product, being 3799589*l*., or 379*l*. 19*s*. 2*d*., is the answer required.

ANNUITIES.

1. *Annuities certain.*—When a sum of money is to be paid yearly for a certain number of years, it is called an annuity. The annuities usually met with are either for a given number of years, which are called *annuities certain*; or they are to be paid so long as one or more individuals shall live, and are thence called *contingent annuities*.

By the amount of an annuity at any given time, is meant the sum to which it will then amount, supposing it to have been regularly improved at compound interest during the intervening period.

The present value of an annuity for any given period, is the sum of the present values of all the payments of that annuity.

Numbers III. and IV. of the subjoined Tables represent the amount and present value of an annuity of 1*l*., reckoning compound interest at 2½, 3, 3½, 4, 4½, 5, and 6 per cent., from 1 year to 70. They, as well as Nos. I. and II., are taken from "Tables of Interest, Discount, and Annuities, by John Smart, Gent. 4to. London, 1726." They are carried to 8 decimal places, and enjoy the highest character, both here and on the Continent, for accuracy and completeness. The original work is now become very scarce.

The uses of these Tables are numerous; and they are easily applied. Suppose, for example, it were required to tell the amount of an annuity of 50*l*. a year for 17 years at 4 per cent. compound interest.

Opposite to 17 (Table III.) in the column of years, and under 4 per cent., is 2369751.239, being the amount of an annuity of 1*l*. for the given time at the given rate per cent.; and this multiplied by 50 gives 118487561.95, or 1,184*l*. 17*s*. 6*d*., the amount required.

Suppose now that it is required what sum one must pay down to receive an annuity of 50*l*. to continue for 17 years, compound interest at 4 per cent.?

Opposite to 17 years (Table IV.) and under 4 per cent. is 1216566.886, the present value of an annuity of 1*l*. for the given time and at the given rate per cent.; and this multiplied by 50 gives 60828344.3, or 608*l*. 5*s*. 8*d*., the present value required.

When it is required to find the time which must elapse, in order that a given sum improved at a specified rate of compound interest may increase to some other given sum, divide the latter sum by the former, and look for the quotient, or the number nearest to it, in Table No. I. under the given rate per cent., and the years opposite to it are the answer.—Thus,

In what time will 523*l*. amount to 1,087*l*. 5*s*. 7*d*. at 5 per cent. compound interest?

Divide 1087.2794, &c., by 523, and the quotient will be 2.0789, &c., which under 5 per cent. in Table I. is opposite to 15 years, the time required.

If it had been required to find the time in which a given annuity, improved at a certain rate of compound interest, would have increased to some given sum, the question would have been answered by dividing, as above, the given sum by the annuity; and looking for the quotient (not in Table No. I., but) in Table No. III., under the given rate per cent., it would be found on a line with the time required. Thus,

A. owes 1,000*l*. and resolves to appropriate 10*l*. a year of his income to its discharge: in what time will the debt be extinguished, reckoning compound interest at 4 per cent.?

1,000 divided by 10 gives 100, the number in Table No. III. under 4 per cent., and nearest to this quotient is 998265, &c. opposite to 41 years, the required time. Had the rate of interest been 5 per cent., the debt would have been discharged in somewhat less than 37 years. This example is given by Dr. Price (*Annuities*, 6th ed. vol. ii. p. 289.); and on this principle the whole fabric of the sinking fund was constructed. Of the abstract truth of the principle there cannot, indeed, be a doubt. But every thing depends on the increasing sums annually produced being immediately invested on the same terms; and this, when the sum is large, and the period long, is altogether impracticable.

Let it next be required to find an annuity which, being increased at a given rate of compound interest during a given time, will amount to a specified sum: in this case we divide the specified sum by the amount of 1*l*. for the time and rate given, as found in Table III., and the quotient is the answer.—Thus,

What annuity will amount to 1,087*l*. 5*s*. 7*d*. in 15 years at 5 per cent. compound interest?

Opposite to 15 years in Table III., and under 5 per cent., is 215785, &c., the amount of 1*l*. for the given time and rate; and dividing 1087.2794, &c. by this sum, the quotient 50387, &c., or 50*l*. 7*s*. 9*d*., is the annuity required.

Deferred Annuities are those which do not commence till after a certain number of years; and *reversionary annuities*, such as depend upon the occurrence of some uncertain event, as the death of an individual, &c.

The present value of a deferred annuity is found by deducting, from the value of an annuity for the whole period, the value of an annuity to the term at which the reversionary annuity is to commence.

— Thus,

What is the present value of an annuity of 50*l.* to continue for 25 years, commencing at 7 years from the present time, interest at 4 per cent. ?

According to Table No. IV., the value of an annuity of 1*l.* for 25 years at 4 per cent. is 15.6207,995, and that of 1*l.* for 7 years is 6.00205,467, which being deducted from the other, leaves 9.62002,528, which multiplied by 50 gives 481*l.*, the answer required.

Supposing the annuity, instead of being for 25 years, had been a perpetuity, it would have been worth 1,250*l.*, from which deducting 300*l.* 2*s.*, the value of an annuity for 7 years at 4 per cent., there remains 94*l.* 18*s.*, the value of the reversion.

For a selection of problems that may be solved by Tables of annuities certain, see *Smart's Tables*, pp. 92—100.

2. *Life Annuities.* — After what has been stated in the article on INSURANCE (GENERAL PRINCIPLES OF), respecting Tables of mortality, it will be easy to see how the value of a life annuity is calculated. Supposing, — to revert to the example given before (p. 693.), — that it were required to find the present value of 1*l.*, the receipt of which is dependent on the contingency of a person, now 56 years of age, being alive 10 years hence, taking the Carlisle Table of mortality, and interest at 4 per cent. : Now, according to that Table, of 10,000 persons born together, 4,000 attain to 56, and 2,894 to 66 years of age. The probability that a person, now 56 years, will be alive 10 years hence, is, consequently, $\frac{2,894}{4,000}$; and the present value of 1*l.*, to be received certain 10 years

hence being 0.675564*l.*, it follows, that if its receipt be made to depend on a life 56 years of age, attaining to 66, its value will be reduced by that contingency to $2,894 \times 0.675564$.
 $\frac{4,000}{4,000} = 0.48877*l.*, or 9*s.* 9\frac{1}{4}$ *d.* If, then, we had to find the present value

of an annuity of 1*l.* secured on the life of a person now 56, we should calculate in this way the present value of each of the 48 payments, which, according to the Carlisle Table, he might receive, and their sum would, of course, be the present value of the annuity.

This statement is enough to show the principle on which all calculations of annuities depend; and this also was, in fact, the method according to which they were calculated, till Mr. Simpson and M. Euler invented a shorter and easier process, deriving from the value of an annuity at any age, that of an annuity at the next younger age. There is a considerable discrepancy in the sums at which different authors, and different insurance offices, estimate the present value of life annuities payable to persons of the same age. This does not arise from any difference in the mode of calculating the annuities, but from differences in the Tables of mortality employed. These can only be accurate when they are deduced from multiplied and careful observations made, during a long series of years, on a large body of persons; or when the average numbers of the whole population, and of the deaths at every age, for a lengthened period, have been determined with the necessary care. It is to be regretted, that governments, who alone have the means of ascertaining the rate of mortality by observations made on a sufficiently large scale, have been singularly inattentive to their duty in this respect. And until a very few years since, when Mr. Finlaison was employed to calculate Tables of the value of annuities from the ages of the nominees in public tontines, and of individuals on whose lives government had granted annuities, all that had been done in this country to lay a solid foundation on which to construct the vast fabric of life insurance had been the work of a few private persons, who had, of course, but a limited number of observations to work upon.

The celebrated mathematician, Dr. Halley, was the first who calculated a Table of mortality, which he deduced from observations made at Breslaw, in Silesia. In 1724, M. De Moivre published the first edition of his tract on *Annuities on Lives*. In order to facilitate the calculation of their values, M. De Moivre assumed the annual decrements of life to be equal; that is, he supposed that out of 86 (the utmost limit of life on his hypothesis) persons born together, one would die every year till the whole were extinct. This assumption agreed pretty well with the true values between 30 and 70 years of age, as given in Dr. Halley's Table; but was very remote from the truth in the earlier and later periods. Mr. Thomas Simpson, in his work on *Annuities and Reversions*, originally published in 1742, gave a Table of mortality deduced from the London bills, and Tables founded upon it of the values of annuities. But at the period when this Table was calculated, the mortality in London was so much higher than in the rest of the country, that the values of the annuities given in it were far too small for general use. In 1746, M. Deparcieux published, in his *Essai sur les Probabilités de la Durée de la Vie Humaine* — a work distinguished by its perspicuity and neatness — Tables of mortality deduced from observations made on the mortuary registers of several religious houses,

and on lists of the nominees in several tontines. In this work, separate Tables were first constructed for males and females, and the greater longevity of the latter rendered apparent. M. Deparcieux's Tables were a very great acquisition to the science; and are decidedly superior to some that are still extensively used. Dr. Price's famous work on *Annuities*, the first edition of which was published in 1770, contributed powerfully to direct the public attention to inquiries of this sort; and was, in this respect, of very great utility. Of the more recent works, the best are those of Mr. Baily and Mr. Milne, which, indeed, are both excellent. The latter, besides all that was previously known as to the history, theory, or practice of the science, contains much new and valuable matter; and to it we beg to refer such of our readers as wish to enter fully into the subject.

The Table on which Dr. Price laid the greatest stress, was calculated from the burial registers kept in the parish of All Saints in Northampton, containing little more than half the population of the town. There can be no doubt, however, as well from original defects in the construction of the Table, as from the improvement that has since taken place in the healthiness of the public, that the mortality represented in the Northampton Table is, and has long been, decidedly above the average rate of mortality in England. Mr. Morgan, indeed, the late learned actuary of the Equitable Society, contended that this is not the case, and that the Society's experience shows that the Northampton Table is still remarkably accurate. But the facts Mr. Morgan disclosed in his *View of the Rise and Progress of the Equitable Society* (p. 42.), published in 1828, are quite at variance with this opinion: for he there states, that the deaths of persons insured in the Equitable Society, from 50 to 60 years of age, during the 12 years previously to 1828, were 339; whereas, according to the Northampton Table, they should have been 545! And Mr. Milne has endeavoured to show (*Art. Annuities*, new ed. of *Ency. Brit.*) that the discrepancy is really much greater.

The only other Table used to any extent in England for the calculation of life annuities, is that framed by Mr. Milne from observations made by Dr. Heysham on the rate of mortality at Carlisle. It gives a decidedly lower rate of mortality than the Northampton Table; and there are good grounds for thinking that the mortality which it represents is not very different from the actual rate throughout most parts of England; though it cannot be supposed that a Table founded on so narrow a basis should give a perfectly fair view of the average mortality of the entire kingdom.

In life insurance, the first annual premium is always paid at the commencement of the assurance, and the others at the termination of each year so long as the party assured survives. Hence, at the beginning of the assurance, the whole of the annual premiums payable for it exceed the value of an equal annuity on the life by one year's purchase. And, therefore, when the value of an assurance in present money is given, to find the equivalent annual premium during the life, the whole present value must be divided by the number of years' purchase an annuity on the life is worth, increased by 1. Thus, for an assurance of 100*l.* on a life 40 years of age, an office, calculating by the Carlisle Table of mortality, and at 4 per cent. interest, requires 53·446*l.* in present money. Now, according to that Table and rate of interest, an annuity on a life just 40 years of age is worth

15·074 years' purchase, so that the equivalent annual premium is $\frac{53·446}{15·074 + 1} = 3·325*l.*$, —

or 3*l.* 6*s.* 8*d.* The annual premium may, however, be derived directly from the value of an annuity on the life, without first calculating the total present value of the assurance. — (See Mr. Milne's *Treatise on Annuities*, or the art. *Annuities* in the new edition of the *Ency. Britannica*.)

In order to exhibit the foundations on which Tables of life annuities and insurance have been founded in this and other countries, we have given, in No. V. of the following Tables, the rate of mortality that has been observed to take place among 1,000 children born together, or the numbers alive at the end of each year, till the whole become extinct, in England, France, Sweden, &c., according to the most celebrated authorities.* The rate of mortality at Carlisle, represented in this Table, is less than that observed any where else: the rates which approach nearest to it are those deduced from the observations already referred to, of M. Deparcieux, and those of M. Kersseboom, on the nominees of life annuities in Holland.

In order to calculate from this Table the chance which a person of any given age has of attaining to any higher age, we have only to divide the number of persons alive at such higher age, given in that column of the Table selected to decide the question, by the number of persons alive at the given age, and the fraction resulting is the chance

* The greater part of this Table was originally published by Dr. Hutton in his *Mathematical Dictionary*, art. *Life Annuities*. Mr. Baily inserted it with additions in his work on *Annuities*; and it was published, with the column for Carlisle added, in the *Report of the Committee of the House of Commons on Friendly Societies*.

We have added, by way of supplement to this Table, Mr. Finlaison's Table (No. VI.) of the rate of mortality among 1,000 children born together, according to the decrement of life observed to take place among the nominees in government tontines and life annuities in this country, distinguishing males from females. The rate of mortality which this Table exhibits is decidedly less than that given in the Carlisle Table; but the lives in the latter are the average of the population, while those in the former are all picked. The nominees in tontines are uniformly chosen among the healthiest individuals; and none but those who consider their lives as good ever buy an annuity. Still, however, the Table is very curious; and it sets the superiority of female life in a very striking point of view.

Tables VII. and VIII. give the *expectation of life*, according to the mortality observed at Northampton and Carlisle; the former by Dr. Price, and the latter by Mr. Milne.

The next Table, No. IX., extracted from the *Second Report of the Committee of the House of Commons on Friendly Societies*, gives a comparative view of the results of some of the most celebrated Tables of mortality, in relation to the rate of mortality, the expectation of life, the value of an annuity, &c. The coincidence between the results deduced from M. Deparcieux's Table, and that for Carlisle, is very striking. And to render the information on these subjects laid before the reader as complete as the nature of this work will admit, we have given Tables (Nos. X.—XV.) of the value of an annuity of 1*l.* on a single life, at every age, and at 3, 4, 5, 6, 7, and 8 per cent., according to the Northampton and Carlisle Tables; we have also given Tables of the value of an annuity of 1*l.* on 2 equal lives, and on 2 lives differing by 5 years, at 3, 4, 5, and 6 per cent., according to the same Tables. It is but seldom, therefore, that our readers will require to resort to any other work for the means of solving the questions that usually occur in practice with regard to annuities; and there are not many works in which they will find so good a collection of Tables. — We subjoin one or two examples of the mode of using the Tables of life annuities.

Suppose it were required, what ought a person, aged 45, to give, to secure an annuity of 50*l.* a year for life, interest at 4 per cent., according to the Carlisle Table?

In Table No. XI., under 4 per cent., and opposite 45, is 14·104, the value of an annuity of 1*l.*, which being multiplied by 50, gives 705·2, or 705*l.* 4*s.*, the value required. According to the Northampton Table, the annuity would only have been worth 614*l.* 3*s.*

The value of an annuity on 2 lives of the same age, or on 2 lives differing by 5 years, may be found in precisely the same way.

Some questions in *reversionary* life annuities admit of an equally easy solution. Thus, suppose it is required to find the present value of A.'s interest in an estate worth 100*l.* a year, falling to him at the death of B., aged 40, interest 4 per cent., according to the Carlisle Table?

The value of the perpetuity of 100*l.* a year, interest 4 per cent., is 2,500*l.*; and the value of an annuity of 100*l.* on a person aged 40, interest at 4 per cent., is 1,507*l.* 8*s.*, which deducted from 2,500*l.* leaves 992*l.* 12*s.*, the present value required.

A person, aged 30, wishes to purchase an annuity of 50*l.* for his wife, aged 25, provided she survive him; what ought he to pay for it, interest at 4 per cent. according to the Carlisle Table?

The value of an annuity of 1*l.* on a life aged 30 is 16·852; from which subtracting the value of an annuity of 1*l.* on 2 joint lives of 25 and 30, 14·339, the difference, $2·513 \times 50 = 125·650$, or 125*l.* 13*s.*, the sum required.

For the solution of the more complex cases of survivorship, which do not often occur in practice, recourse may be had to the directions in Mr. Milne's *Treatise on Annuities*, and other works of that description. To attempt explaining them here would lead us into details quite inconsistent with the objects of this work.

INTEREST AND ANNUITIES.

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TABLES OF INTEREST AND ANNUITIES.

1. Table showing the AMOUNT of £1 improved at Compound Interest, at 2½, 3, 3½, 4, 4½, 5, and 6 per Cent., at the End of every Year, from 1 to 70.

Years.	2½ per Cent.	3 per Cent.	3½ per Cent.	4 per Cent.	4½ per Cent.	5 per Cent.	6 per Cent.
1	1.02500,000	1.03000,000	1.03500,000	1.04000,000	1.04500,000	1.05000,000	1.06000,000
2	1.05062,500	1.06090,000	1.07122,500	1.08160,000	1.09202,500	1.10250,000	1.12360,000
3	1.07689,062	1.09272,700	1.10871,787	1.12486,400	1.14116,612	1.15762,500	1.19101,600
4	1.10381,289	1.12550,881	1.14752,300	1.16985,856	1.19251,460	1.21550,625	1.26497,696
5	1.13140,821	1.15927,407	1.18768,631	1.21665,290	1.24618,194	1.27528,156	1.33822,558
6	1.15969,342	1.19405,230	1.22925,533	1.26531,902	1.30226,012	1.34009,564	1.41851,911
7	1.18868,575	1.22987,587	1.27297,926	1.31593,178	1.36086,183	1.40710,042	1.50363,026
8	1.21840,290	1.26677,008	1.31680,904	1.36856,905	1.42210,061	1.47745,544	1.59384,807
9	1.24886,297	1.30477,318	1.36289,735	1.42331,181	1.48609,514	1.55132,822	1.68947,896
10	1.28008,454	1.34391,638	1.41059,876	1.48024,428	1.55256,942	1.6289,463	1.79084,770
11	1.31208,666	1.38423,387	1.45996,972	1.53945,406	1.62285,305	1.71033,936	1.89829,856
12	1.34488,882	1.42576,089	1.51106,866	1.60103,222	1.69588,143	1.79583,633	2.01219,647
13	1.37851,104	1.46853,371	1.56395,606	1.66507,351	1.77219,610	1.88504,914	2.13292,826
14	1.41297,382	1.51258,972	1.61869,652	1.73167,645	1.85194,422	1.97993,160	2.26090,396
15	1.44829,817	1.55796,742	1.67534,883	1.80094,351	1.93528,244	2.07892,818	2.39655,819
16	1.48450,562	1.60470,644	1.73398,604	1.87298,125	2.02237,015	2.18287,459	2.54035,168
17	1.52161,826	1.65284,763	1.79467,555	1.94790,050	2.11337,681	2.29201,832	2.69277,279
18	1.55965,075	1.70243,506	1.85748,920	2.02581,652	2.20847,877	2.40661,923	2.85433,915
19	1.59865,019	1.75350,605	1.92250,132	2.10684,918	2.30786,031	2.52695,020	3.02559,950
20	1.63861,644	1.80611,123	1.98978,866	2.19112,314	2.41171,402	2.65329,771	3.20713,547
21	1.67958,185	1.86029,457	2.05943,147	2.27876,807	2.52024,116	2.78596,259	3.39956,360
22	1.72157,140	1.91610,341	2.13151,158	2.36991,879	2.63365,201	2.92526,072	3.60353,742
23	1.76461,068	1.97358,653	2.20611,448	2.46471,555	2.75216,635	3.07152,376	3.81974,966
24	1.80872,593	2.03279,411	2.28332,849	2.56330,417	2.87601,383	3.22509,994	4.04893,464
25	1.85394,410	2.09377,793	2.36324,498	2.66583,633	3.00643,446	3.38635,494	4.29187,072
26	1.90029,270	2.15659,127	2.44595,856	2.77246,979	3.14067,901	3.55677,269	4.54938,296
27	1.94780,002	2.22128,901	2.53166,711	2.88336,858	3.28200,956	3.73345,632	4.82234,594
28	1.99649,502	2.28792,768	2.62017,696	2.99870,332	3.42969,999	3.92012,914	5.11668,670
29	2.04640,739	2.35656,551	2.71187,793	3.11865,145	3.58403,649	4.11613,560	5.43838,790
30	2.09756,758	2.42726,247	2.80679,370	3.24339,751	3.74531,813	4.32194,238	5.74349,117
31	2.15000,677	2.50000,035	2.90503,148	3.37313,341	3.91385,745	4.53803,949	6.08810,064
32	2.20375,694	2.57508,276	3.00670,759	3.50805,875	4.08998,104	4.76494,147	6.45033,668
33	2.25885,086	2.65233,524	3.11194,235	3.64838,110	4.27403,018	5.00318,854	6.84058,988
34	2.31532,213	2.73190,550	3.22086,033	3.79431,634	4.46636,154	5.25334,797	7.25102,528
35	2.37320,519	2.81386,245	3.33359,593	3.94608,899	4.66734,781	5.51601,537	7.68608,679
36	2.43253,532	2.89827,833	3.45026,611	4.10393,255	4.87737,846	5.79181,614	8.14725,200
37	2.49334,870	2.98522,668	3.57102,543	4.26808,986	5.09686,049	6.08140,694	8.63606,712
38	2.55568,242	3.07478,348	3.69601,132	4.43881,345	5.32621,921	6.38547,729	9.15425,230
39	2.61957,448	3.16702,698	3.82537,171	4.61636,599	5.56589,908	6.70475,115	9.70350,749
40	2.68506,384	3.26203,779	3.95925,972	4.80102,063	5.81636,454	7.03998,871	10.28571,794
41	2.75219,043	3.35989,893	4.09783,381	4.99306,145	6.07810,594	7.39198,815	10.90286,101
42	2.82059,520	3.46069,589	4.24125,799	5.19278,391	6.35161,048	7.76158,755	11.55703,267
43	2.89152,008	3.56451,277	4.38970,202	5.40049,527	6.63743,818	8.14966,693	12.25045,463
44	2.96382,808	3.67145,627	4.54334,160	5.61651,508	6.93612,920	8.55715,028	12.98548,191
45	3.03790,328	3.78159,584	4.70235,855	5.84117,568	7.24824,843	8.98500,779	13.76461,083
46	3.11385,086	3.89504,372	4.86690,110	6.07482,271	7.57441,961	9.43425,818	14.59048,748
47	3.19169,713	4.01189,503	5.03728,044	6.31781,562	7.91526,849	9.90597,109	15.46591,673
48	3.27148,956	4.13225,188	5.21358,898	6.57052,824	8.27145,557	10.40126,965	16.39387,173
49	3.35327,680	4.25621,944	5.39606,459	6.83334,937	8.64367,107	10.92133,313	17.37750,403
50	3.43710,872	4.38390,602	5.58492,686	7.10668,335	9.03263,627	10.46739,978	18.42015,427
51	3.52303,642	4.51542,320	5.78039,930	7.39095,068	9.43910,490	12.04076,977	19.52536,353
52	3.61111,235	4.65088,590	5.98271,327	7.68638,871	9.86386,463	12.64080,826	20.69638,534
53	3.70139,016	4.79041,247	6.19210,824	7.99405,226	10.30773,853	13.27494,868	21.93669,546
54	3.79392,491	4.93412,485	6.40883,202	8.31381,435	10.77158,677	13.93869,611	23.25502,037
55	3.88877,303	5.08214,859	6.63314,114	8.64636,692	11.25630,817	14.63563,092	24.65032,159
56	3.98599,236	5.23461,305	6.86630,108	8.99222,160	11.76284,204	15.36711,246	26.12934,089
57	4.08564,217	5.39165,144	7.10558,662	9.35191,046	12.29216,993	16.15578,308	27.69710,134
58	4.18778,352	5.55430,098	7.35428,215	9.72598,688	12.84531,793	16.94257,294	29.35892,742
59	4.29247,780	5.72000,301	7.61168,203	10.11502,636	13.42335,687	17.78970,085	31.12046,307
60	4.39978,975	5.89160,310	7.87809,090	10.51962,741	14.02740,793	18.67918,589	32.98769,085
61	4.50978,419	6.06835,120	8.15382,408	10.94041,251	14.65864,129	19.61314,519	34.96695,230
62	4.62252,910	6.25040,173	8.43920,793	11.37802,901	15.31828,019	20.63880,245	37.06496,944
63	4.73809,233	6.43791,379	8.73458,020	11.83315,017	16.00760,275	21.62349,257	39.28886,761
64	4.85654,464	6.63105,128	9.04029,051	12.30647,617	16.72794,487	22.70466,720	41.64619,667
65	4.97795,826	6.82998,272	9.35670,068	12.79873,522	17.48070,239	23.83990,056	44.14497,165
66	5.10240,241	7.03488,223	9.68418,520	13.31068,463	18.26733,400	25.03189,559	46.79366,994
67	5.22996,739	7.24592,868	10.02313,168	13.84311,201	19.08936,043	26.28349,086	49.61029,124
68	5.36071,668	7.46330,654	10.37394,129	14.39683,649	19.94838,541	27.59766,483	52.77736,755
69	5.49473,449	7.68720,574	10.73702,924	14.97270,995	20.84606,276	28.97754,813	55.73800,960
70	5.63210,286	7.91782,191	11.11282,536	15.57161,835	21.78413,558	30.42642,553	59.07593,018

II. Table showing the PRESENT VALUE of £1 receivable at the End of any given Year, from 1 to 79 reckoning Compound interest at $2\frac{1}{2}$, 3, $3\frac{1}{2}$, 4, $4\frac{1}{2}$, 5, and 6 per Cent.

Years.	$2\frac{1}{2}$ per Cent.	3 per Cent.	$3\frac{1}{2}$ per Cent.	4 per Cent.	$4\frac{1}{2}$ per Cent.	5 per Cent.	6 per Cent.
1	0.97560,976	0.97087,379	0.96618,357	0.96153,846	0.95693,780	0.95238,095	0.94339,623
2	.95181,440	.94259,591	.93351,070	.92455,621	.91572,995	.90702,948	.88999,644
3	.92859,941	.91514,166	.90194,270	.88899,636	.87629,660	.86383,760	.83961,928
4	.90595,064	.88848,705	.87144,223	.85480,419	.83856,134	.82270,247	.79209,366
5	.88385,429	.86260,878	.84197,317	.82192,711	.80245,105	.78352,616	.74725,817
6	.86229,687	.83748,426	.81350,064	.79031,453	.76789,574	.74621,540	.70496,054
7	.84126,524	.81309,151	.78599,096	.75991,781	.73482,846	.71068,123	.66505,711
8	.82074,657	.78940,923	.75941,156	.73069,020	.70318,513	.67683,936	.62741,237
9	.80072,836	.76641,673	.73373,097	.70258,674	.67290,443	.64460,892	.59189,846
10	.78119,840	.74409,391	.70891,881	.67556,417	.64392,768	.61391,325	.55839,478
11	.76214,478	.72242,126	.68494,571	.64958,093	.61619,874	.58467,929	.52678,753
12	.74355,589	.70137,988	.66178,330	.62459,705	.58966,386	.55683,742	.49696,936
13	.72542,038	.68095,134	.63940,415	.60057,409	.56427,164	.53032,135	.46883,902
14	.70772,720	.66111,781	.61778,179	.57747,508	.53997,286	.50506,795	.44230,096
15	.69046,556	.64186,195	.59689,062	.55526,450	.51672,044	.48101,710	.41726,506
16	.67362,493	.62316,694	.57670,591	.53390,818	.49446,932	.45811,152	.39364,628
17	.65719,506	.60501,645	.55720,378	.51337,325	.47317,639	.43629,669	.37136,442
18	.64116,594	.58739,461	.53836,114	.49362,812	.45280,037	.41552,065	.35034,379
19	.62552,772	.57028,603	.52015,569	.47464,242	.43330,179	.39573,396	.33051,301
20	.61027,094	.55367,575	.50256,588	.45638,695	.41464,286	.37688,948	.31180,473
21	.59538,629	.53754,928	.48557,090	.43883,360	.39678,743	.35894,236	.29415,540
22	.58086,467	.52189,250	.46915,063	.42195,539	.37970,089	.34184,987	.27750,510
23	.56669,724	.50669,175	.45328,563	.40572,633	.36335,013	.32557,131	.26179,726
24	.55287,535	.49193,374	.43795,713	.39012,147	.34770,347	.31006,791	.24697,855
25	.53939,059	.47760,556	.42314,699	.37511,680	.33273,000	.29530,277	.23299,863
26	.52623,472	.46369,473	.40883,767	.36068,923	.31840,243	.28124,073	.21981,003
27	.51339,973	.45018,906	.39501,224	.34681,657	.30469,137	.26754,832	.20736,795
28	.50087,778	.43707,675	.38185,434	.33347,747	.29157,069	.25509,364	.19563,014
29	.48866,125	.42434,636	.36874,615	.32065,141	.27901,502	.24294,632	.18455,674
30	.47674,269	.41198,676	.35627,841	.30831,867	.26700,001	.23137,745	.17411,013
31	.46511,481	.39998,714	.34423,035	.29646,026	.25550,241	.22035,947	.16425,484
32	.45377,055	.38833,703	.33258,971	.28505,794	.24449,991	.20986,617	.15495,710
33	.44270,298	.37702,625	.32134,271	.27409,417	.23397,121	.19987,254	.14618,622
34	.43190,534	.36604,490	.31047,605	.26355,209	.22389,589	.19035,480	.13791,153
35	.42137,107	.35538,340	.29997,686	.25341,547	.21425,444	.18129,029	.13010,522
36	.41109,372	.34503,243	.28983,272	.24366,872	.20502,817	.17265,741	.12274,077
37	.40106,705	.33498,294	.28003,161	.23429,685	.19619,921	.16443,563	.11570,318
38	.39128,492	.32522,615	.27056,194	.22528,543	.18775,044	.15660,536	.10923,885
39	.38174,139	.31575,355	.26141,250	.21662,061	.17966,549	.14914,797	.10305,552
40	.37243,062	.30655,684	.25257,247	.20828,904	.17192,870	.14204,568	.99722,219
41	.36334,635	.29762,800	.24403,137	.20027,792	.16452,507	.13528,160	.99171,905
42	.35448,483	.28895,922	.23577,910	.19257,493	.15744,026	.12883,962	.98652,740
43	.34583,886	.28054,294	.22780,590	.18516,820	.15066,054	.12270,440	.98162,962
44	.33740,376	.27237,178	.22010,231	.17804,635	.14417,276	.11686,133	.97700,908
45	.32917,440	.26443,862	.21265,924	.17119,841	.13796,437	.11129,651	.97265,007
46	.32114,576	.25673,652	.20546,787	.16461,386	.13202,332	.10599,668	.96853,781
47	.31331,294	.24925,877	.19851,968	.15828,256	.12633,810	.10094,942	.96465,831
48	.30567,116	.24199,880	.19190,645	.15219,476	.12089,771	.95614,211	.96099,840
49	.29821,576	.23495,029	.18532,024	.14634,112	.11569,158	.9156,391	.95754,566
50	.29094,221	.22810,708	.17905,337	.14071,262	.11070,965	.8720,373	.95428,836
51	.28384,606	.22146,318	.17299,843	.13530,059	.10594,225	.8305,117	.95121,544
52	.27692,298	.21501,280	.16714,824	.13009,672	.10138,014	.7909,635	.94831,645
53	.27016,876	.20875,029	.16149,589	.12509,300	.9701,449	.7532,986	.94558,156
54	.26357,928	.20267,019	.15603,467	.12028,173	.9283,683	.7174,272	.94300,147
55	.25715,052	.19676,717	.15075,814	.11565,551	.8883,907	.6832,640	.94056,742
56	.25087,855	.19103,609	.14566,004	.11120,722	.8501,347	.6507,276	.93827,115
57	.24475,957	.18547,193	.14073,433	.10693,002	.8135,260	.6197,906	.93610,486
58	.23878,982	.18006,984	.13597,520	.10281,733	.7784,938	.5890,291	.93406,119
59	.23296,568	.17482,508	.13137,701	.9886,282	.7449,701	.55621,230	.93213,320
60	.22728,359	.16973,309	.12693,431	.9506,040	.7128,901	.52533,552	.93031,434
61	.22174,009	.16478,941	.12264,184	.9140,423	.6821,915	.49508,621	.92859,843
62	.21633,179	.15998,972	.11849,453	.8788,863	.6528,148	.46555,830	.92697,965
63	.21105,541	.15532,982	.11448,747	.8450,835	.6247,032	.43624,600	.92545,250
64	.20590,771	.15080,565	.11061,591	.8125,803	.5978,021	.40804,381	.92401,179
65	.20088,557	.14641,325	.10687,528	.7813,272	.5720,594	.38194,648	.92265,264
66	.19598,593	.14214,879	.10326,114	.7512,760	.5474,253	.35704,903	.92137,041
67	.19120,578	.13800,853	.99976,922	.7223,809	.5238,519	.33304,670	.92016,077
68	.18654,223	.13398,887	.96939,538	.6945,970	.5012,937	.30923,495	.91901,995
69	.18199,242	.13008,628	.94131,563	.6678,818	.4797,069	.28594,948	.91794,301
70	.17755,358	.12629,736	.91498,612	.6421,940	.4590,497	.26326,617	.91692,737

INTEREST AND ANNUITIES.

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III. Table showing the AMOUNT of AN ANNUITY of £1 per Annum, improved at Compound Interest, at $2\frac{1}{2}$, 3, $3\frac{1}{2}$, 4, $4\frac{1}{2}$, 5, and 6 per Cent., at the end of each Year, from 1 to 70.

Years.	$2\frac{1}{2}$ per Cent.	3 per Cent.	$3\frac{1}{2}$ per Cent.	4 per Cent.	$4\frac{1}{2}$ per Cent.	5 per Cent.	6 per Cent.
1	1.00000,000	1.00000,000	1.00000,000	1.00000,000	1.00000,000	1.00000,000	1.00000,000
2	2.05000,000	2.03000,000	2.03500,000	1.04000,000	2.04500,000	2.05000,000	2.06000,000
3	3.07562,500	3.09090,000	3.10622,500	3.12160,000	3.13702,500	3.15250,000	3.18360,000
4	4.15251,562	4.18362,700	4.21494,287	4.24646,400	4.27819,112	4.31012,500	4.37461,600
5	5.25632,852	5.30913,581	5.36246,588	5.41632,256	5.47070,973	5.52563,125	5.63709,296
6	6.38773,673	6.46840,988	6.55015,218	6.63297,546	6.71689,166	6.80191,281	6.97531,854
7	7.54743,015	7.66246,218	7.77940,751	7.89829,448	8.01915,179	8.14200,845	8.39383,765
8	8.73611,590	8.89233,605	9.05168,677	9.21422,626	9.38001,362	9.54910,888	9.89746,791
9	9.95451,880	10.15910,613	10.36849,581	10.58279,531	10.80211,423	11.02656,432	11.49131,598
10	11.20338,177	11.46387,931	11.73139,316	12.00610,712	12.28820,937	12.57789,254	13.18079,494
11	12.48346,631	12.80779,569	13.14199,192	13.48635,141	13.84117,879	14.20678,716	14.97164,264
12	13.79555,297	14.19202,956	14.60196,164	15.02580,546	15.46403,184	15.91712,652	16.86994,120
13	15.14044,179	15.61779,045	16.11303,030	16.62683,768	17.15991,327	17.71298,285	18.88213,767
14	16.51895,284	17.08632,416	17.67698,636	18.29191,119	18.93210,937	19.59863,199	21.01506,593
15	17.93192,666	18.59891,389	19.29568,088	20.02358,764	20.78405,429	21.57856,359	23.27596,988
16	19.38022,483	20.16688,130	20.97102,971	21.82453,114	22.71933,673	23.65749,177	25.6752,808
17	20.86473,045	21.76158,774	22.70501,575	23.69751,239	24.71910,689	25.84036,636	28.21287,976
18	22.38634,871	23.41443,577	24.49969,130	25.64541,288	26.85508,370	28.13238,467	30.00565,255
19	23.94600,743	25.11866,844	26.35718,050	27.67122,940	29.06356,246	30.53900,391	33.75999,170
20	25.54465,761	26.87037,449	28.27968,181	29.77807,858	31.37142,277	33.06595,410	36.78559,120
21	27.18327,405	28.67648,572	30.26947,068	31.96920,172	33.78313,680	35.71925,181	39.99272,668
22	28.86285,590	30.53678,030	32.32890,215	34.24796,979	36.30337,795	38.50521,440	43.39229,028
23	30.58442,730	32.45288,370	34.46041,373	36.61788,858	38.93702,996	41.43047,512	46.99582,767
24	32.34903,798	34.42647,022	36.66652,821	39.08260,413	41.68919,631	44.50199,887	50.81557,735
25	34.15776,393	36.45926,432	38.94985,669	41.64590,830	44.56521,014	47.72709,882	54.86451,200
26	36.01170,803	38.55304,225	41.31310,168	44.31174,463	47.57064,460	51.11345,376	59.15638,272
27	37.91200,073	40.70963,354	43.75906,024	47.08421,441	50.71132,361	54.66912,645	63.70576,568
28	39.85980,077	42.93092,252	46.29062,734	49.96758,299	53.99333,317	58.40258,277	68.52811,162
29	41.85629,575	45.21885,020	48.91079,930	52.96628,631	57.42303,316	62.32271,191	73.63979,832
30	43.90270,316	47.57541,571	51.62267,728	56.08493,776	61.00706,966	66.43884,750	79.05818,622
31	46.00027,074	50.00267,818	54.42947,098	59.32833,527	64.75238,779	70.76078,988	84.80167,739
32	48.15027,751	52.50275,852	57.34540,247	62.70146,868	68.66624,524	75.29882,936	90.88977,803
33	50.35403,445	55.07784,128	60.34101,005	66.20952,743	72.75622,628	80.63777,083	97.34316,471
34	52.61288,531	57.73017,652	63.45315,240	69.85790,853	77.09025,646	85.06695,937	104.18375,460
35	54.92820,744	60.46208,181	66.67401,274	73.65222,487	81.49661,800	90.32030,734	111.43477,987
36	57.30141,263	63.27594,422	70.00760,318	77.59831,387	86.16396,581	95.83632,271	119.12086,666
37	59.73394,174	66.17422,250	73.45786,930	81.70224,642	91.04134,427	101.62813,884	127.26811,866
38	62.22729,664	69.15944,927	77.02889,472	85.97033,628	96.13820,476	107.70954,579	135.90420,578
39	64.78297,906	72.23423,275	80.74290,604	90.40914,973	101.46442,398	114.09502,308	145.05845,813
40	67.40255,354	75.40125,973	84.50297,775	95.02551,572	107.03032,306	120.79977,423	154.71696,962
41	70.08761,737	78.66329,753	88.50953,747	99.82653,635	112.84608,759	127.83976,294	165.04768,356
42	72.83980,781	82.02319,645	92.60737,128	104.81959,780	118.92478,854	135.23715,109	175.95054,457
43	75.66080,300	85.48389,234	96.84862,928	110.01238,171	125.27640,402	142.99333,864	187.50577,574
44	78.55232,308	89.04840,911	101.23833,130	115.41287,698	131.91384,220	151.14300,558	199.75803,188
45	81.51613,116	92.71986,139	105.78167,290	121.02939,206	138.84996,510	159.70015,586	212.74351,379
46	84.55403,443	96.50145,723	110.48403,145	126.87056,774	146.09821,353	168.68516,565	226.50812,462
47	87.66788,529	100.39650,095	115.35097,255	132.94539,045	153.67263,314	178.11942,183	241.09861,209
48	90.85958,243	104.40839,598	120.38825,659	139.26320,607	161.58790,163	188.02539,292	256.56452,862
49	94.13107,199	108.54064,785	125.60184,557	145.83373,431	169.85935,720	198.42666,277	272.95840,055
50	97.48434,879	112.79066,729	130.99791,016	152.66708,368	178.50302,828	209.34799,570	290.33590,458
51	100.92145,751	117.18077,331	136.58283,702	159.77376,703	187.53566,455	220.81539,548	308.75605,886
52	104.4449,395	121.69619,651	142.36323,631	167.16471,771	196.97476,946	232.85616,526	328.28142,239
53	108.05560,629	126.34708,240	148.34594,958	174.85130,642	206.83863,408	245.49897,352	348.97830,773
54	111.75099,645	131.13749,488	154.53805,782	182.84535,868	217.14637,261	258.77392,220	370.91760,620
55	115.55092,136	136.07161,972	160.96688,984	191.15917,302	227.91795,938	272.71261,831	394.17020,657
56	119.43969,440	141.15376,831	167.58003,099	199.80553,994	239.17426,755	287.34824,922	418.82234,816
57	123.42568,676	146.38838,136	174.44533,207	208.79776,154	250.93710,959	302.71566,168	444.95168,095
58	127.51132,893	151.78003,280	181.55091,869	218.14967,200	263.22927,953	318.85144,477	472.64879,039
59	131.69911,215	157.33343,379	188.90520,085	227.87565,888	276.07459,710	335.79401,700	502.00771,782
60	135.99158,995	163.05343,680	196.51688,288	237.99068,524	289.49795,397	353.82817,785	533.12818,089
61	140.39137,970	168.94503,991	204.39497,378	248.51031,265	303.52536,190	372.26290,375	566.11587,174
62	144.90116,419	175.01339,110	212.54879,786	259.45072,516	318.18400,319	391.87604,893	601.08282,404
63	149.52369,330	181.26379,284	220.98800,579	270.82875,416	333.50228,333	412.46985,138	638.14779,349
64	154.26178,563	187.70170,662	229.72258,599	282.66190,433	349.50988,608	434.09334,395	677.43666,110
65	159.11833,027	194.33275,782	238.76287,650	294.96838,050	366.23783,096	456.90201,115	719.08286,076
66	164.09628,853	201.16274,055	248.11957,718	307.76711,572	383.71853,335	480.63791,170	763.22783,241
67	169.19869,574	208.19762,277	257.80376,238	321.07780,035	401.98586,735	505.69880,729	810.02150,235
68	174.42866,313	215.44355,145	267.82689,406	334.92091,236	421.07523,138	531.95329,759	859.62279,249
69	179.78937,971	222.90685,800	278.20083,535	349.31774,886	441.02361,679	559.55096,254	912.20016,004
70	185.28411,421	230.59406,374	288.93768,459	364.29045,881	461.86967,955	588.52821,666	967.93216,964

IV. Table showing the PRESENT VALUE OF AN ANNUITY OF £1 per Annum, to continue for any given Number of Years, from 1 to 70, reckoning Compound Interest at 2½, 3, 3½, 4, 4½, 5, and 6 per Cent.

Years.	2½ per Cent.	3 per Cent.	3½ per Cent.	4 per Cent.	4½ per Cent.	5 per Cent.	6 per Cent.
1	0.97560,976	0.97087,379	0.96618,557	0.96153,846	0.95693,780	0.95238,095	0.94339,623
2	1.92742,415	1.91346,969	1.89969,427	1.88609,467	1.87266,775	1.85941,043	1.83339,267
3	2.85602,356	2.82861,135	2.80163,698	2.77509,103	2.74896,435	2.72324,803	2.67301,195
4	3.76197,421	3.71709,840	3.67307,921	3.62989,522	3.58752,570	3.54595,050	3.46510,561
5	4.64582,849	4.57970,719	4.51505,237	4.45182,233	4.38997,674	4.32947,667	4.21256,378
6	5.50812,536	5.41719,144	5.32855,302	5.24213,686	5.15787,248	5.07569,207	4.91732,432
7	6.34939,060	6.23028,295	6.11454,398	6.00205,467	5.89270,094	5.78637,340	5.58238,144
8	7.17013,717	7.01969,219	6.87895,553	6.73274,488	6.59588,607	6.46321,276	6.20979,381
9	7.97086,553	7.78610,892	7.60768,651	7.43533,161	7.26879,049	7.10782,167	6.80169,227
10	8.75206,393	8.53020,284	8.31660,532	8.11089,578	7.91271,818	7.72173,493	7.36008,705
11	9.51420,871	9.25262,410	9.00155,103	8.76047,671	8.52891,692	8.30641,422	7.88687,457
12	10.25776,460	9.95400,398	9.66333,433	9.38507,376	9.11858,078	8.86325,164	8.38384,393
13	10.98519,497	10.63495,532	10.30273,848	9.98564,785	9.68285,242	9.39357,299	8.85268,295
14	11.69091,217	11.29607,312	10.92052,027	10.56312,293	10.22282,528	9.89644,094	9.29498,392
15	12.38137,773	11.93793,507	10.57411,089	11.11838,744	10.73954,573	10.37965,804	9.71224,598
16	13.05500,266	12.56110,201	12.01941,681	11.65229,561	11.23401,505	10.83776,956	10.10539,526
17	13.71219,772	13.16611,845	12.65132,058	12.16566,886	11.70719,143	11.27405,625	10.47725,968
18	14.35336,363	13.75351,306	13.18968,172	12.65929,698	12.15999,180	11.68958,690	10.82760,347
19	14.97889,134	14.32379,909	13.70983,741	13.13393,940	12.59329,359	12.08532,086	11.15811,648
20	15.58916,228	14.87747,484	14.21240,330	13.59032,635	13.00793,645	12.46221,034	11.46992,121
21	16.18454,857	15.41502,412	14.69797,420	14.02915,995	13.40472,388	12.82115,271	11.76407,661
22	16.76543,824	15.93691,662	15.16712,483	14.45111,534	13.78442,476	13.16300,258	12.04158,171
23	17.33211,048	16.44360,837	15.62041,047	14.85684,167	14.14777,489	13.48857,388	12.30337,897
24	17.88495,583	16.93554,210	16.05836,760	15.24696,314	14.49547,837	13.79864,179	12.55035,752
25	18.42437,642	17.41314,756	16.48151,459	15.62207,995	14.82820,896	14.09394,457	12.78335,615
26	18.95061,114	17.87684,239	16.89035,226	15.98276,918	15.14661,145	14.37518,530	13.00316,618
27	19.46401,087	18.32703,145	17.28536,450	16.32958,575	15.45130,282	14.64303,362	13.21053,413
28	19.96488,865	18.76410,820	17.66701,884	16.66306,322	15.74287,351	14.89812,726	13.40616,618
29	20.45354,991	19.18845,456	18.03576,700	16.98371,464	16.02188,583	15.14017,358	13.59072,101
30	20.93029,259	19.60044,132	18.39204,541	17.29203,330	16.28888,854	15.37325,103	13.76483,115
31	21.39540,741	20.00042,847	18.73627,576	17.58849,356	16.54439,095	15.59281,050	13.92908,599
32	21.84917,796	20.38876,550	19.06886,547	17.87355,156	16.78889,066	15.80267,667	14.08404,338
33	22.29188,093	20.76579,175	19.39020,818	18.14764,567	17.02286,207	16.00254,921	14.23022,961
34	22.72378,628	21.13183,665	19.70068,423	18.41119,776	17.24675,796	16.19290,401	14.36814,114
35	23.14515,734	21.48722,004	20.00066,109	18.66461,323	17.46101,240	16.37419,429	14.49824,636
36	23.55625,107	21.83225,247	20.29049,381	18.90828,199	17.66604,058	16.54686,171	14.62098,913
37	23.95731,811	22.16723,541	20.57052,542	19.14257,880	17.86223,979	16.71128,734	14.73767,031
38	24.34860,304	22.49246,156	20.84108,736	19.36786,424	18.04999,023	16.86789,271	14.84601,916
39	24.73034,443	22.80821,510	21.10249,987	19.58448,484	18.22965,572	17.01704,067	14.94907,468
40	25.19277,505	23.11777,195	21.35507,234	19.79277,389	18.40158,442	17.15908,636	15.04629,687
41	25.66612,200	23.41239,995	21.59910,371	19.99305,181	18.56610,949	17.29436,796	15.13801,591
42	26.12060,683	23.70135,917	21.83488,270	20.18562,674	18.72354,976	17.42320,747	15.22454,331
43	26.16644,569	23.98190,211	22.06268,881	20.37079,494	18.87421,029	17.54591,198	15.30617,294
44	26.50384,945	24.25427,389	22.28279,102	20.54884,129	19.01838,306	17.66277,331	15.38318,202
45	26.83302,386	24.51871,251	22.49545,026	20.72003,970	19.15634,742	17.77406,982	15.45583,209
46	27.15416,962	24.77544,904	22.70091,812	20.88465,356	19.28837,074	17.88006,650	15.52436,990
47	27.46748,255	25.02470,780	22.89943,780	21.04293,612	19.41470,884	17.98101,571	15.58902,821
48	27.77315,371	25.26670,660	23.09124,425	21.19513,083	19.53560,655	18.07715,782	15.65002,661
49	28.07136,947	25.50165,689	23.27656,449	21.34147,200	19.65129,813	18.16872,173	15.70757,227
50	28.36231,168	25.72976,397	23.45561,787	21.48218,462	19.76200,778	18.25592,546	15.76186,063
51	28.64615,774	25.95122,716	23.62861,630	21.61748,521	19.86795,003	18.33897,663	15.81307,607
52	28.92308,072	26.16623,996	23.79576,454	21.74758,193	19.96933,017	18.41807,298	15.86139,252
53	29.19324,948	26.37499,025	23.95726,043	21.87267,493	20.06634,466	18.49340,284	15.90697,294
54	29.45682,877	26.57766,043	24.11329,510	21.99295,667	20.15918,149	18.56514,556	15.94997,554
55	29.71397,928	26.77442,761	24.26405,323	22.10861,218	20.24802,057	18.63347,196	15.99054,296
56	29.96485,784	26.96540,370	24.40971,527	22.21981,940	20.33303,404	18.69854,473	16.02881,412
57	30.20661,740	27.15093,563	24.55044,720	22.32674.943	20.41438,664	18.76051,879	16.06491,898
58	30.44840,722	27.33100,546	24.68642,281	22.42956,676	20.49223,602	18.81954,170	16.09898,017
59	30.68137,290	27.50583,055	24.81779,981	22.52842,957	20.56673,303	18.87755,400	16.13111,336
60	30.90665,649	27.67556,364	24.94473,412	22.62348,997	20.63802,204	18.92928,953	16.16142,770
61	31.13039,657	27.84035,304	25.06737,596	22.71480,421	20.70624,119	18.98027,574	16.19002,613
62	31.34672,836	28.00034,276	25.18587,049	22.80278,289	20.77152,267	19.02886,404	16.21700,579
63	31.55778,277	28.15567,258	25.30035,796	22.88729,124	20.83399,298	19.07508,003	16.24245,829
64	31.76369,148	28.30647,823	25.41097,388	22.96854,927	20.89377,319	19.11912,384	16.26647,008
65	31.96457,706	28.45289,149	25.51784,916	23.04668,199	20.95097,913	19.16107,033	16.28912,272
66	32.16066,298	28.59504,028	25.62111,030	23.12180,959	21.00572,165	19.20101,936	16.31049,313
67	32.35176,876	28.73304,881	25.72087,951	23.19404,768	21.05810,685	19.23906,606	16.33065,390
68	32.53831,099	28.86703,768	25.81727,489	23.26350,739	21.10823,622	19.27530,101	16.34967,360
69	32.72030,341	28.99712,306	25.91041,053	23.33629,556	21.15620,691	19.30981,048	16.36761,650
70	32.89785,698	29.12342,132	26.00039,664	23.39451,497	21.20211,187	19.34267,665	16.38454,387

V. Table of MORTALITY; showing the Number of Persons alive at the End of every Year, from 1 to 103 Years of Age, out of 1,000 born together, in the different Places, and according to the Authorities un-
dermentioned.

Ages.	England.			France.			Sweden.	Vienna.	Berlin.	Switzer- land.	Silesia.	Holland.
	Simpton. London.	Price. Northampton.	Hegshan. Carlisle.	Deparcieux. Annuitants, &c.	Biffon. Part Population.	Duillard. Whole Population.	Wagenin. Whole Population.	Sumitch.	Sumitch.	Muret. Pays de Vaud.	Hally. Breslaw.	Kerndown. Life Annuitants.
1	680	743	846	745	731	768	780	542	633	811	769	804
2	548	625	778	709	632	672	730	471	528	765	638	768
3	492	582	725	682	591	625	695	430	485	735	614	736
4	452	553	700	662	557	599	671	400	434	715	585	709
5	426	536	680	647	540	583	656	377	403	701	563	689
6	410	521	668	634	523	573	644	357	387	688	546	676
7	397	509	659	624	511	566	634	344	376	677	532	664
8	388	499	654	615	501	560	625	337	367	667	523	652
9	380	492	649	607	494	556	618	331	361	659	515	646
10	373	487	646	600	489	551	611	327	356	653	508	639
11	367	483	643	595	486	547	606	322	353	648	502	633
12	361	478	640	590	482	543	602	318	350	643	497	627
13	356	474	637	585	479	538	597	314	347	639	492	621
14	351	470	634	581	476	534	594	310	344	635	488	616
15	347	465	630	578	472	529	590	306	341	631	483	611
16	343	461	626	574	468	524	586	302	338	626	479	606
17	338	457	622	570	464	519	582	299	335	622	474	601
18	334	452	618	565	459	514	578	295	332	618	470	596
19	329	446	613	561	455	508	574	291	328	614	465	590
20	325	441	609	556	449	502	570	288	324	610	461	584
21	321	434	605	551	445	496	565	284	320	606	456	577
22	316	428	601	545	438	490	560	280	315	602	451	571
23	310	421	596	540	432	484	555	276	310	597	446	566
24	305	415	592	534	430	478	551	273	305	592	441	559
25	299	409	588	529	419	471	546	269	297	587	436	551
26	294	402	584	523	414	465	541	265	293	582	431	543
27	288	396	579	517	408	458	535	261	287	577	426	535
28	283	389	575	512	402	452	530	256	281	572	421	526
29	278	383	570	506	398	445	525	251	275	567	415	517
30	272	376	564	500	388	438	519	247	269	563	409	508
31	266	370	559	495	384	432	513	243	264	558	403	499
32	260	364	553	490	377	425	507	239	259	553	397	490
33	254	357	547	484	371	418	501	235	254	548	391	482
34	248	351	542	479	366	411	495	231	249	544	384	474
35	242	344	536	474	355	404	488	226	243	539	377	467
36	236	338	531	469	349	397	482	221	237	533	370	460
37	230	331	525	464	341	390	477	216	230	527	363	453
38	224	325	519	459	334	383	471	211	223	520	356	446
39	218	318	514	454	330	376	465	205	216	513	349	439
40	212	312	508	449	314	369	459	199	209	506	342	432
41	207	305	501	444	310	362	453	194	203	500	335	425
42	201	299	499	439	302	355	445	189	197	494	328	419
43	194	292	487	434	297	348	437	185	192	488	321	413
44	187	285	480	429	292	341	430	181	187	482	314	407
45	180	279	473	424	279	334	422	176	182	476	307	400
46	174	272	466	419	273	327	414	171	177	469	299	393
47	167	265	459	413	269	320	407	165	172	461	291	386
48	159	259	452	408	262	312	400	159	167	451	283	378
49	153	252	446	402	258	305	392	153	162	441	275	370
50	147	245	440	396	242	297	385	147	157	431	267	362
51	141	238	434	390	239	289	376	142	152	422	259	354
52	135	231	428	384	233	282	367	137	147	414	250	345
53	130	224	421	378	229	274	358	133	142	406	241	336
54	125	217	414	371	224	265	349	128	137	397	232	327
55	120	210	407	363	212	258	340	123	132	388	224	318
56	116	203	400	355	207	249	331	117	127	377	216	309
57	111	196	392	346	202	240	322	111	121	364	209	300
58	106	189	384	338	194	232	312	106	115	348	201	291
59	101	182	375	329	190	223	303	101	109	331	193	282
60	96	175	364	319	168	214	293	96	103	314	186	273
61	92	168	352	309	165	204	282	91	97	299	178	264
62	87	161	340	299	157	195	271	87	92	286	170	255
63	83	154	327	288	150	186	259	82	88	274	163	245
64	78	147	314	278	144	176	247	77	84	262	156	235
65	74	140	302	267	135	166	235	72	80	250	147	225
66	70	133	289	256	126	157	224	67	75	236	140	215
67	65	126	277	245	117	147	212	62	70	220	132	205
68	61	119	265	234	106	137	200	57	65	202	124	195
69	56	113	251	222	96	129	187	52	60	184	117	185
70	52	106	240	211	90	118	175	48	55	168	109	175
71	47	99	228	199	86	108	162	44	51	153	101	165
72	43	92	214	187	75	99	149	40	47	140	93	155
73	39	85	200	175	70	89	135	36	43	129	85	145
74	35	78	184	162	63	80	121	33	39	119	77	135
75	32	71	168	148	52	72	108	30	35	109	69	125

Table of Mortality — (continued.)

[illegible]

VI. Table of the PROGRESSIVE DECREMENT OF LIFE among 1,000 Infants of each Sex, born together, according to Mr. Finlaison's Observations on the Mortality of the Nominees in the Government Tontines and Life Annuities in Great Britain.

Age.	Males.	Fe- males	Age.	Males.	Fe- males.	Age.	Males.	Fe- males.	Age.	Males.	Fe- males.	Age.	Males.	Fe- males.	Age.	Males.	Fe- males.
0	1,000	1,000	17	860	870	34	696	748	51	552	616	68	322	443	85	56	117
1	981	981	18	854	863	35	687	740	52	542	608	69	305	428	86	44	103
2	963	967	19	846	856	36	679	732	53	531	601	70	288	412	87	34	89
3	949	955	20	837	848	37	670	724	54	520	593	71	270	395	88	24	76
4	937	945	21	827	841	38	662	716	55	508	585	72	253	377	89	17	64
5	927	935	22	816	834	39	653	708	56	495	576	73	235	358	90	11	52
6	919	926	23	804	827	40	644	700	57	482	568	74	218	339	91	7	41
7	912	919	24	793	820	41	636	693	58	468	559	75	202	319	92	4	30
8	906	913	25	782	813	42	627	685	59	454	549	76	185	298	93	3	21
9	901	908	26	771	805	43	619	677	60	440	539	77	171	277	94	1	14
10	896	903	27	761	798	44	610	669	61	426	529	78	156	255	95		8
11	891	899	28	751	791	45	602	661	62	413	519	79	141	233	96		5
12	886	895	29	742	784	46	594	654	63	399	508	80	125	210	97		2
13	881	890	30	732	777	47	586	646	64	385	496	81	110	189	98		1
14	876	882	31	723	770	48	578	638	65	370	484	82	95	168	99		
15	872	883	32	714	763	49	570	631	66	355	471	83	81	149	100		
16	866	876	33	705	755	50	561	623	67	339	457	84	68	132			

VII. Table showing the EXPECTATION OF LIFE at every Age, according to the Observations made at Northampton.

[illegible]

VIII. Table showing the EXPECTATION OF LIFE at every Age, according to the Observations made at Carlisle.

Age.	Expect.	Age.	Expect.	Age.	Expect.	Age.	Expect.	Age.	Expect.	Age.	Expect.
0	38.72	18	42.87	36	30.32	53	18.97	70	9.19	87	3.71
1	44.68	19	42.17	37	29.61	54	18.28	71	8.65	88	3.59
2	47.55	20	41.46	38	28.96	55	17.58	72	8.16	89	3.47
3	49.82	21	40.75	39	28.28	56	16.89	73	7.72	90	3.28
4	50.76	22	40.04	40	27.61	57	16.21	74	7.33	91	3.26
5	51.25	23	39.31	41	26.97	58	15.55	75	7.01	92	3.37
6	51.17	24	38.59	42	26.34	59	14.92	76	6.69	93	3.48
7	50.80	25	37.86	43	25.71	60	14.34	77	6.40	94	3.53
8	50.24	26	37.14	44	25.09	61	13.82	78	6.12	95	3.53
9	49.57	27	36.41	45	24.46	62	13.31	79	5.80	96	3.46
10	48.82	28	35.69	46	23.82	63	12.81	80	5.51	97	3.28
11	48.04	29	35.00	47	23.17	64	12.30	81	5.21	98	3.07
12	47.27	30	34.34	48	22.50	65	11.79	82	4.93	99	2.77
13	46.51	31	33.68	49	21.81	66	11.27	83	4.65	100	2.28
14	45.75	32	33.03	50	21.11	67	10.75	84	4.39	101	1.79
15	45.00	33	32.36	51	20.39	68	10.23	85	4.12	102	1.30
16	44.27	34	31.68	52	19.68	69	9.70	86	3.90	103	0.83
17	43.57	35	31.00								

IX. Table giving a COMPARATIVE VIEW of the Results of the undermentioned Tables of Mortality, in Relation to the following Particulars.

	By Dr. Price's Table, founded on the Register of Births and Burials at Northampton.	By the First Swedish Tables, as published by Dr. Price; for both Sexes.	By Mr. De-parcieux's Table, founded on the Mortality in the French Tontines, prior to 1745.	By Mr. Milne's Table, founded on the Mortality observed at Carlisle.	By Mr. Griffith Davies's Table, founded on the Experience of the Equitable Life Insurance Office.	By Mr. Finlaison's Table, founded on the Experience of the Government Life Annuities.	
						According to his First Investigation, as mentioned in his Evidence in 1825.	According to his Second Investigation, as mentioned in his Evidence in 1827.
Of 100,000 persons aged 25, there would be alive at the age of 65 - -	34,286	43,137	51,033	51,335	49,330	53,470	53,950
Of 100,000 persons aged 65, there would be alive at the age of 80 - -	28,738	23,704	29,837	31,577	37,267	38,655	37,355
Expectation of life at the age of 25 - years	30.85	34.58	37.17	37.86	37.45	38.35	38.52
Expectation of life at the age of 65 - years	10.88	10.10	11.25	11.79	12.35	12.81	12.50
Value of an annuity on a life aged 25, interest being at 4 per cent. -	£ 15.438	£ 16.839	£ 17.420	£ 17.645	£ 17.494	£ 17.534	£ 17.634
Value of an annuity on a life aged 65, interest being at 4 per cent. -	£ 7.761	£ 7.328	£ 8.039	£ 8.307	£ 8.635	£ 8.896	£ 8.751
Value of a deferred annuity commencing at 65, to a life now aged 25, interest at 4 per cent. -	£ 0.55424	£ 0.65842	£ 0.85452	£ 0.88823	£ 0.88723	£ 0.99078	£ 0.98334

Note.—In all the Tables above mentioned, it is to be observed that the mortality is deduced from an equal, or nearly equal, number of each sex; with the single exception of Mr. Davies's Table, founded on the experience of the Equitable, in which office, from the practical objects of life insurance, it is evident the male sex must have composed the vast majority of lives subjected to mortality. But as it is agreed on all hands that the duration of life among females exceeds that of males, it follows that the results of Mr. Davies's Table fall materially short of what they would have been, if the facts on which he has reasoned had comprehended an equal number of each sex. The Tables have not, in all cases, been computed at 4½ per cent., the rate allowed by government.

X. Table showing the VALUE OF AN ANNUITY ON A SINGLE LIFE, according to the Northampton Table of Mortality.

Age.	3 per Cent.	4 per Cent.	5 per Cent.	Age.	3 per Cent.	4 per Cent.	5 per Cent.	Age.	3 per Cent.	4 per Cent.	5 per Cent.
1	16 021	13 465	11 563	33	16 343	14 347	12 740	65	8 304	7 761	7 276
2	18 599	15 633	13 420	34	16 142	14 195	12 633	66	7 994	7 488	7 034
3	19 575	16 462	14 135	35	15 938	14 039	12 502	67	7 682	7 211	6 787
4	20 210	17 010	14 613	36	15 729	13 880	12 377	68	7 367	6 930	6 536
5	20 473	17 248	14 827	37	15 515	13 716	12 249	69	7 051	6 647	6 281
6	20 727	17 482	15 041	38	15 298	13 548	12 116	70	6 734	6 361	6 023
7	20 853	17 611	15 166	39	15 075	13 375	11 979	71	6 418	6 075	5 764
8	20 885	17 662	15 226	40	14 848	13 197	11 837	72	6 103	5 790	5 504
9	20 812	17 625	15 210	41	14 620	13 018	11 695	73	5 794	5 507	5 245
10	20 663	17 523	15 139	42	14 391	12 838	11 551	74	5 491	5 230	4 990
11	20 480	17 393	15 043	43	14 162	12 657	11 407	75	5 199	4 962	4 744
12	20 283	17 251	14 937	44	13 929	12 472	11 258	76	4 925	4 710	4 511
13	20 081	17 103	14 826	45	13 692	12 283	11 105	77	4 652	4 457	4 277
14	19 872	16 950	14 710	46	13 450	12 089	10 947	78	4 372	4 197	4 035
15	19 657	16 791	14 588	47	13 203	11 890	10 784	79	4 077	3 921	3 776
16	19 435	16 625	14 460	48	12 951	11 685	10 616	80	3 718	3 643	3 515
17	19 218	16 462	14 334	49	12 693	11 475	10 443	81	3 499	3 377	3 263
18	19 013	16 309	14 217	50	12 436	11 264	10 269	82	3 229	3 122	3 020
19	18 820	16 167	14 108	51	12 183	11 057	10 097	83	2 982	2 887	2 797
20	18 638	16 033	14 007	52	11 930	10 849	9 925	84	2 793	2 708	2 627
21	18 470	15 912	13 917	53	11 674	10 637	9 748	85	2 620	2 543	2 471
22	18 311	15 797	13 833	54	11 414	10 421	9 567	86	2 461	2 393	2 328
23	18 148	15 680	13 746	55	11 150	10 201	9 382	87	2 312	2 251	2 193
24	17 983	15 560	13 658	56	10 882	9 977	9 193	88	2 185	2 131	2 080
25	17 814	15 438	13 567	57	10 611	9 749	8 999	89	2 015	1 967	1 924
26	17 642	15 312	13 473	58	10 337	9 516	8 801	90	1 794	1 758	1 723
27	17 467	15 184	13 377	59	10 058	9 280	8 599	91	1 591	1 474	1 447
28	17 289	15 053	13 278	60	9 777	9 039	8 392	92	1 190	1 171	1 153
29	17 107	14 918	13 177	61	9 493	8 795	8 181	93	0 839	0 827	0 816
30	16 922	14 781	13 072	62	9 205	8 547	7 966	94	0 536	0 530	0 524
31	16 732	14 639	12 965	63	8 910	8 291	7 742	95	0 242	0 240	0 238
32	16 540	14 495	12 854	64	8 611	8 030	7 514	96	0 000	0 000	0 000

XI. Table showing the VALUE OF AN ANNUITY ON A SINGLE LIFE, according to the Carlisle Table of Mortality.

Age.	3 per Cent.	4 per Cent.	5 per Cent.	Age.	3 per Cent.	4 per Cent.	5 per Cent.	Age.	3 per Cent.	4 per Cent.	5 per Cent.
1	20 085	16 556	13 995	36	18 183	15 856	13 987	70	7 123	6 709	6 336
2	21 501	17 728	14 983	37	17 928	15 656	13 843	71	6 737	6 358	6 015
3	22 683	18 717	15 824	38	17 669	15 471	13 695	72	6 373	6 026	5 711
4	23 285	19 233	16 271	39	17 405	15 272	13 542	73	6 044	5 725	5 435
5	23 693	19 592	16 590	40	17 143	15 074	13 390	74	5 752	5 458	5 190
6	23 846	19 747	16 735	41	16 890	14 883	13 245	75	5 512	5 239	4 989
7	23 867	19 790	16 790	42	16 640	14 694	13 101	76	5 277	5 024	4 792
8	23 801	19 766	16 786	43	16 389	14 505	12 957	77	5 059	4 825	4 609
9	23 677	19 693	16 742	44	16 130	14 308	12 806	78	4 838	4 622	4 422
10	23 512	19 585	16 669	45	15 863	14 104	12 648	79	4 592	4 394	4 210
11	23 327	19 460	16 581	46	15 585	13 889	12 480	80	4 365	4 183	4 015
12	23 143	19 336	16 494	47	15 294	13 662	12 301	81	4 119	3 953	3 799
13	22 957	19 210	16 406	48	14 986	13 419	12 107	82	3 898	3 746	3 606
14	22 769	19 082	16 316	49	14 654	13 153	11 892	83	3 672	3 534	3 406
15	22 582	18 956	16 227	50	14 303	12 869	11 660	84	3 454	3 329	3 211
16	22 404	18 837	16 144	51	13 932	12 566	11 410	85	3 229	3 115	3 009
17	22 232	18 723	16 066	52	13 558	12 258	11 154	86	3 033	2 928	2 830
18	22 058	18 608	15 987	53	13 180	11 945	10 892	87	2 873	2 776	2 685
19	21 879	18 488	15 904	54	12 798	11 627	10 624	88	2 776	2 683	2 597
20	21 694	18 363	15 817	55	12 408	11 300	10 347	89	2 665	2 577	2 495
21	21 504	18 233	15 726	56	12 014	10 966	10 063	90	2 499	2 416	2 339
22	21 304	18 095	15 628	57	11 614	10 625	9 771	91	2 481	2 398	2 321
23	21 098	17 951	15 525	58	11 218	10 286	9 478	92	2 577	2 492	2 412
24	20 885	17 801	15 417	59	10 841	9 963	9 199	93	2 687	2 600	2 518
25	20 665	17 645	15 303	60	10 491	9 663	8 940	94	2 736	2 650	2 569
26	20 442	17 486	15 187	61	10 180	9 398	8 712	95	2 757	2 674	2 596
27	20 212	17 320	15 065	62	9 875	9 137	8 487	96	2 704	2 628	2 555
28	19 981	17 154	14 942	63	9 567	8 872	8 258	97	2 599	2 492	2 428
29	19 761	16 997	14 827	64	9 246	8 593	8 016	98	2 388	2 332	2 278
30	19 556	16 852	14 723	65	8 917	8 307	7 765	99	2 131	2 087	2 045
31	19 348	16 705	14 617	66	8 578	8 010	7 503	100	1 683	1 653	1 624
32	19 134	16 552	14 506	67	8 228	7 700	7 227	101	1 228	1 210	1 192
33	18 910	16 390	14 387	68	7 869	7 380	6 941	102	0 771	0 762	0 753
34	18 675	16 219	14 260	69	7 499	7 049	6 643	103	0 324	0 321	0 317
35	18 433	16 041	14 127								

XII. Table showing the VALUE OF AN ANNUITY ON THE JOINT CONTINUANCE OF TWO LIVES OF EQUAL AGES, according to the Northampton Table of Mortality.

Ages.	3 per Cent.	4 per Cent.	5 per Cent.	Ages.	3 per Cent.	4 per Cent.	5 per Cent.	Ages.	3 per Cent.	4 per Cent.	5 per Cent.
1 & 1	9.490	8.252	7.287	33 & 33	12.079	10.902	9.919	65 & 65	5.471	5.201	4.960
2 — 2	12.789	11.107	9.793	34 — 34	11.902	10.759	9.801	66 — 66	5.231	4.982	4.759
3 — 3	14.191	12.325	10.862	35 — 35	11.722	10.612	9.690	67 — 67	4.989	4.760	4.555
4 — 4	15.181	13.185	11.621	36 — 36	11.539	10.462	9.555	68 — 68	4.747	4.530	4.345
5 — 5	15.638	13.591	11.984	37 — 37	11.351	10.307	9.427	69 — 69	4.504	4.312	4.140
6 — 6	16.099	14.005	12.358	38 — 38	11.160	10.149	9.294	70 — 70	4.261	4.087	3.920
7 — 7	16.375	14.224	12.596	39 — 39	10.964	9.986	9.158	71 — 71	4.020	3.862	3.719
8 — 8	16.510	14.399	12.731	40 — 40	10.764	9.820	9.016	72 — 72	3.781	3.639	3.510
9 — 9	16.483	14.396	12.744	41 — 41	10.565	9.654	8.876	73 — 73	3.548	3.421	3.304
10 — 10	16.339	14.277	12.669	42 — 42	10.369	9.491	8.737	74 — 74	3.324	3.211	3.105
11 — 11	16.142	14.133	12.546	43 — 43	10.175	9.326	8.599	75 — 75	3.114	3.015	2.917
12 — 12	15.926	13.966	12.411	44 — 44	9.977	9.161	8.457	76 — 76	2.926	2.833	2.750
13 — 13	15.702	13.789	12.268	45 — 45	9.776	8.990	8.312	77 — 77	2.741	2.656	2.583
14 — 14	15.470	13.604	12.118	46 — 46	9.571	8.815	8.162	78 — 78	2.550	2.470	2.410
15 — 15	15.229	13.411	11.960	47 — 47	9.362	8.637	8.008	79 — 79	2.358	2.271	2.217
16 — 16	14.979	13.212	11.793	48 — 48	9.149	8.453	7.849	80 — 80	2.122	2.068	2.018
17 — 17	14.737	13.019	11.630	49 — 49	8.930	8.266	7.686	81 — 81	1.917	1.869	1.827
18 — 18	14.516	12.841	11.483	50 — 50	8.714	8.080	7.522	82 — 82	1.719	1.681	1.642
19 — 19	14.316	12.679	11.351	51 — 51	8.507	7.900	7.366	83 — 83	1.538	1.510	1.472
20 — 20	14.133	12.535	11.232	52 — 52	8.304	7.723	7.213	84 — 84	1.416	1.387	1.357
21 — 21	13.974	12.409	11.131	53 — 53	8.098	7.544	7.056	85 — 85	1.309	1.289	1.256
22 — 22	13.830	12.293	11.042	54 — 54	7.891	7.362	6.897	86 — 86	1.218	1.195	1.171
23 — 23	13.683	12.179	10.951	55 — 55	7.681	7.179	6.735	87 — 87	1.141	1.124	1.098
24 — 24	13.534	12.062	10.858	56 — 56	7.470	6.993	6.571	88 — 88	1.103	1.080	1.063
25 — 25	13.383	11.944	10.764	57 — 57	7.256	6.805	6.404	89 — 89	1.036	1.015	1.001
26 — 26	13.230	11.822	10.667	58 — 58	7.041	6.614	6.234	90 — 90	0.938	0.922	0.909
27 — 27	13.074	11.699	10.567	59 — 59	6.826	6.421	6.062	91 — 91	0.769	0.756	0.748
28 — 28	12.915	11.573	10.466	60 — 60	6.606	6.226	5.888	92 — 92	0.591	0.583	0.576
29 — 29	12.754	11.445	10.362	61 — 61	6.386	6.030	5.712	93 — 93	0.369	0.365	0.361
30 — 30	12.589	11.313	10.255	62 — 62	6.166	5.831	5.533	94 — 94	0.203	0.201	0.199
31 — 31	12.422	11.179	10.146	63 — 63	5.938	5.626	5.347	95 — 95	0.060	0.060	0.059
32 — 32	12.252	11.042	10.034	64 — 64	5.709	5.417	5.158	96 — 96	0.000	0.000	0.000

XIII. Table showing the VALUE OF AN ANNUITY ON THE JOINT CONTINUANCE OF TWO LIVES OF EQUAL AGES, according to the Carlisle Table of Mortality.

Ages.	3 per Cent.	4 per Cent.	5 per Cent.	Ages.	3 per Cent.	4 per Cent.	5 per Cent.	Ages.	3 per Cent.	4 per Cent.	5 per Cent.
1 & 1	14.079	11.924	10.299	36 & 36	14.477	12.919	11.627	70 & 70	4.556	4.367	4.191
2 — 2	16.155	13.671	11.793	37 — 37	14.231	12.724	11.470	71 — 71	4.217	4.050	3.893
3 — 3	18.030	15.260	13.162	38 — 38	13.981	12.525	11.309	72 — 72	3.904	3.755	3.615
4 — 4	19.065	16.147	13.932	39 — 39	13.727	12.322	11.144	73 — 73	3.631	3.497	3.371
5 — 5	19.815	16.801	14.507	40 — 40	13.481	12.125	10.984	74 — 74	3.400	3.279	3.165
6 — 6	20.156	17.112	14.789	41 — 41	13.254	11.945	10.839	75 — 75	3.231	3.119	3.015
7 — 7	20.280	17.242	14.917	42 — 42	13.036	11.772	10.701	76 — 76	3.068	2.966	2.870
8 — 8	20.261	17.251	14.942	43 — 43	12.822	11.602	10.566	77 — 77	2.927	2.833	2.744
9 — 9	20.146	17.179	14.898	44 — 44	12.600	11.426	10.425	78 — 78	2.784	2.698	2.617
10 — 10	19.963	17.049	14.803	45 — 45	12.371	11.243	10.278	79 — 79	2.610	2.533	2.460
11 — 11	19.748	16.891	14.684	46 — 46	12.128	11.047	10.119	80 — 80	2.459	2.390	2.324
12 — 12	19.538	16.737	14.568	47 — 47	11.870	10.837	9.947	81 — 81	2.283	2.222	2.163
13 — 13	19.327	16.582	14.450	48 — 48	11.591	10.607	9.756	82 — 82	2.135	2.079	2.027
14 — 14	19.115	16.425	14.331	49 — 49	11.279	10.345	9.535	83 — 83	1.978	1.929	1.882
15 — 15	18.908	16.272	14.215	50 — 50	10.942	10.059	9.291	84 — 84	1.825	1.782	1.741
16 — 16	18.719	16.134	14.112	51 — 51	10.579	9.748	9.023	85 — 85	1.657	1.619	1.583
17 — 17	18.542	16.007	14.018	52 — 52	10.215	9.434	8.751	86 — 86	1.509	1.476	1.444
18 — 18	18.365	15.880	13.925	53 — 53	9.849	9.117	8.474	87 — 87	1.389	1.359	1.331
19 — 19	18.182	15.748	13.827	54 — 54	9.480	8.796	8.192	88 — 88	1.328	1.301	1.275
20 — 20	17.993	15.610	13.724	55 — 55	9.103	8.465	7.900	89 — 89	1.248	1.223	1.199
21 — 21	17.797	15.466	13.616	56 — 56	8.721	8.128	7.600	90 — 90	1.088	1.066	1.045
22 — 22	17.588	15.310	13.497	57 — 57	8.334	7.783	7.293	91 — 91	1.050	1.028	1.007
23 — 23	17.372	15.148	13.372	58 — 58	7.954	7.444	6.988	92 — 92	1.120	1.096	1.073
24 — 24	17.148	14.978	13.240	59 — 59	7.605	7.131	6.705	93 — 93	1.126	1.109	1.173
25 — 25	16.916	14.800	13.101	60 — 60	7.295	6.854	6.456	94 — 94	1.102	1.073	1.045
26 — 26	16.681	14.620	12.960	61 — 61	7.044	6.630	6.257	95 — 95	1.183	1.153	1.123
27 — 27	16.437	14.431	12.811	62 — 62	6.804	6.417	6.067	96 — 96	1.424	1.394	1.364
28 — 28	16.196	14.244	12.663	63 — 63	6.563	6.202	5.875	97 — 97	1.395	1.366	1.339
29 — 29	15.976	14.075	12.530	64 — 64	6.308	5.974	5.669	98 — 98	1.375	1.349	1.323
30 — 30	15.784	13.930	12.419	65 — 65	6.047	5.738	5.456	99 — 99	1.294	1.272	1.251
31 — 31	15.591	13.784	12.303	66 — 66	5.774	5.490	5.230	100 — 100	0.991	0.976	0.962
32 — 32	15.392	13.632	12.191	67 — 67	5.486	5.228	4.990	101 — 101	0.687	0.679	0.670
33 — 33	15.180	13.469	12.064	68 — 68	5.188	4.954	4.737	102 — 102	0.387	0.383	0.379
34 — 34	14.954	13.294	11.926	69 — 69	4.877	4.666	4.471	103 — 103	0.108	0.107	0.106
35 — 35	14.720	13.111	11.780								

XIV. Table showing the VALUE OF AN ANNUITY on the Joint Continuance of Two Lives, when the DIFFERENCE OF AGE IS FIVE YEARS, according to the Northampton Table of Mortality.

Ages.	3 per Cent.	4 per Cent.	5 per Cent.	Ages.	3 per Cent.	4 per Cent.	5 per Cent.	Ages.	3 per Cent.	4 per Cent.	5 per Cent.
1 & 6	12.346	10.741	9.479	32 & 37	11.775	10.659	9.716	62 & 67	5.503	5.285	4.986
2 - 7	12.461	12.581	11.100	33 - 38	11.591	10.508	9.591	63 - 68	5.265	5.017	4.786
3 - 8	15.300	13.319	11.755	34 - 39	11.404	10.354	9.463	64 - 69	5.025	4.798	4.585
4 - 9	15.809	13.775	12.165	35 - 40	11.213	10.196	9.331	65 - 70	4.782	4.573	4.378
5 - 10	15.974	13.933	12.315	36 - 41	11.021	10.037	9.198	66 - 71	4.540	4.349	4.169
6 - 11	16.110	14.068	12.447	37 - 42	10.828	9.877	9.062	67 - 72	4.298	4.124	3.960
7 - 12	16.137	14.111	12.498	38 - 43	10.634	9.716	8.927	68 - 73	4.059	3.901	3.752
8 - 13	16.089	14.089	12.492	39 - 44	10.437	9.550	8.787	69 - 74	3.825	3.683	3.547
9 - 14	15.957	13.992	12.421	40 - 45	10.235	9.381	8.643	70 - 75	3.599	3.471	3.347
10 - 15	15.762	13.841	12.302	41 - 46	10.033	9.210	8.497	71 - 76	3.386	3.270	3.159
11 - 16	15.538	13.664	12.158	42 - 47	9.829	9.037	8.350	72 - 77	3.175	3.070	2.971
12 - 17	15.308	13.480	12.009	43 - 48	9.623	8.862	8.200	73 - 78	2.963	2.869	2.780
13 - 18	15.086	13.303	11.864	44 - 49	9.414	8.683	8.046	74 - 79	2.743	2.659	2.580
14 - 19	14.870	13.130	11.723	45 - 50	9.204	8.503	7.891	75 - 80	2.526	2.448	2.381
15 - 20	14.660	12.961	11.585	46 - 51	8.997	8.326	7.737	76 - 81	2.325	2.258	2.195
16 - 21	14.457	12.799	11.452	47 - 52	8.790	8.147	7.582	77 - 82	2.131	2.077	2.013
17 - 22	14.265	12.646	11.327	48 - 53	8.579	7.965	7.424	78 - 83	1.947	1.899	1.838
18 - 23	14.082	12.500	11.209	49 - 54	8.366	7.780	7.262	79 - 84	1.792	1.751	1.750
19 - 24	13.908	12.361	11.096	50 - 55	8.151	7.593	7.098	80 - 85	1.645	1.608	1.573
20 - 25	13.741	12.229	10.989	51 - 56	7.910	7.409	6.936	81 - 86	1.510	1.478	1.447
21 - 26	13.584	12.105	10.890	52 - 57	7.730	7.225	6.774	82 - 87	1.385	1.356	1.329
22 - 27	13.433	11.987	10.796	53 - 58	7.518	7.039	6.609	83 - 88	1.284	1.259	1.235
23 - 28	13.280	11.866	10.699	54 - 59	7.304	6.850	6.442	84 - 89	1.187	1.164	1.145
24 - 29	13.124	11.743	10.600	55 - 60	7.088	6.659	6.272	85 - 90	1.074	1.054	1.038
25 - 30	12.966	11.618	10.499	56 - 61	6.870	6.465	6.100	86 - 91	0.921	0.902	0.892
26 - 31	12.805	11.489	10.396	57 - 62	6.651	6.270	5.925	87 - 92	0.755	0.738	0.734
27 - 32	12.641	11.359	10.289	58 - 63	6.427	6.070	5.744	88 - 93	0.561	0.554	0.547
28 - 33	12.474	11.225	10.181	59 - 64	6.201	5.867	5.561	89 - 94	0.377	0.373	0.369
29 - 34	12.304	11.088	10.069	60 - 65	5.970	5.658	5.372	90 - 95	0.179	0.177	0.175
30 - 35	12.131	10.948	9.954	61 - 66	5.737	5.447	5.180	91 - 96	0.000	0.000	0.000
31 - 36	11.955	10.805	9.837								

XV. Table showing the VALUE OF AN ANNUITY on the Joint Continuance of Two Lives, when the DIFFERENCE OF AGE IS FIVE YEARS, according to the Carlisle Table of Mortality.

Ages.	3 per Cent.	4 per Cent.	5 per Cent.	Ages.	3 per Cent.	4 per Cent.	5 per Cent.	Ages.	3 per Cent.	4 per Cent.	5 per Cent.
1 & 6	16.828	14.269	12.331	34 & 39	14.290	12.773	11.508	67 & 72	4.580	4.386	4.207
2 - 7	18.087	15.341	13.258	35 - 40	14.048	12.581	11.354	68 - 73	4.297	4.123	3.961
3 - 8	19.100	16.214	14.019	36 - 41	13.812	12.394	11.204	69 - 74	4.035	3.878	3.731
4 - 9	19.584	16.644	14.402	37 - 42	13.579	12.209	11.056	70 - 75	3.804	3.661	3.528
5 - 10	19.874	16.913	14.649	38 - 43	13.346	12.024	10.907	71 - 76	3.568	3.439	3.319
6 - 11	19.935	16.989	14.731	39 - 44	13.107	11.833	10.753	72 - 77	3.353	3.237	3.127
7 - 12	19.889	16.975	14.736	40 - 45	12.868	11.641	10.598	73 - 78	3.152	3.047	2.948
8 - 13	19.771	16.900	14.689	41 - 46	12.630	11.450	10.444	74 - 79	2.952	2.857	2.767
9 - 14	19.606	16.785	14.606	42 - 47	12.389	11.256	10.287	75 - 80	2.790	2.704	2.623
10 - 15	19.410	16.643	14.500	43 - 48	12.139	11.053	10.121	76 - 81	2.618	2.540	2.467
11 - 16	19.208	16.495	14.389	44 - 49	11.868	10.830	9.937	77 - 82	2.471	2.400	2.333
12 - 17	19.014	16.354	14.284	45 - 50	11.580	10.591	9.737	78 - 83	2.318	2.255	2.194
13 - 18	18.830	16.213	14.178	46 - 51	11.271	10.332	9.519	79 - 84	2.155	2.099	2.045
14 - 19	18.622	16.068	14.069	47 - 52	10.955	10.065	9.292	80 - 85	1.993	1.943	1.895
15 - 20	18.423	15.922	13.959	48 - 53	10.628	9.787	9.054	81 - 86	1.834	1.790	1.747
16 - 21	18.230	15.781	13.853	49 - 54	10.284	9.492	8.799	82 - 87	1.704	1.664	1.626
17 - 22	18.036	15.639	13.745	50 - 55	9.924	9.181	8.528	83 - 88	1.606	1.569	1.535
18 - 23	17.838	15.493	13.636	51 - 56	9.550	8.855	8.242	84 - 89	1.496	1.464	1.433
19 - 24	17.633	15.341	13.520	52 - 57	9.172	8.524	7.950	85 - 90	1.385	1.307	1.279
20 - 25	17.421	15.182	13.398	53 - 58	8.797	8.194	7.657	86 - 91	1.255	1.229	1.203
21 - 26	17.204	15.019	13.272	54 - 59	8.439	7.876	7.375	87 - 92	1.245	1.218	1.192
22 - 27	16.977	14.846	13.137	55 - 60	8.098	7.574	7.106	88 - 93	1.272	1.245	1.219
23 - 28	16.747	14.670	13.000	56 - 61	7.788	7.299	6.860	89 - 94	1.266	1.240	1.214
24 - 29	16.524	14.500	12.867	57 - 62	7.480	7.025	6.615	90 - 95	1.217	1.191	1.167
25 - 30	16.311	14.339	12.742	58 - 63	7.175	6.752	6.370	91 - 96	1.210	1.185	1.161
26 - 31	16.097	14.176	12.615	59 - 64	6.875	6.482	6.127	92 - 97	1.230	1.205	1.181
27 - 32	15.875	14.006	12.482	60 - 65	6.589	6.225	5.89	93 - 98	1.262	1.238	1.215
28 - 33	15.648	13.830	12.344	61 - 66	6.323	5.986	5.678	94 - 99	1.234	1.212	1.191
29 - 34	15.424	13.657	12.206	62 - 67	6.054	5.743	5.458	95 - 100	1.072	1.055	1.038
30 - 35	15.209	13.491	12.078	63 - 68	5.779	5.493	5.230	96 - 101	0.851	0.839	0.828
31 - 36	14.989	13.321	11.944	64 - 69	5.490	5.229	4.988	97 - 102	0.568	0.562	0.555
32 - 37	14.764	13.146	11.806	65 - 70	5.193	4.956	4.737	98 - 103	0.254	0.252	0.249
33 - 38	14.531	12.964	11.661	66 - 71	4.882	4.667	4.469				

The Northampton Table (No. VII.), by under-rating the duration of life, was a very advantageous guide for the insurance offices to go by in insuring lives; but to whatever extent it might be beneficial to them in this respect, it became equally injurious when they adopted it as a guide in selling annuities. And yet, singular as it may seem, some of the insurance offices granted annuities on the *same* terms that they insured lives; not perceiving that, if they gained by the latter transaction, they must obviously lose by the former. Government also continued for a lengthened period to sell annuities according to the Northampton Tables, and without making any distinction between male and female lives! A glance at the Tables of M. Deparcieux ought to have satisfied them that they were proceeding on entirely false principles. But, in despite even of the admonitions of some of the most skillful mathematicians, this system was persevered in till within these few years! We understand that the loss thence arising to the public may be moderately estimated at 2,000,000*l.* sterling. Nor will this appear a large sum to those who recollect that, supposing interest to be 4 per cent., there is a difference of no less than 91*l.* in the value of an annuity of 50*l.* for life, to a person aged 45, between the Northampton and Carlisle Tables.

INVOICE, an account of goods or merchandise sent by merchants to their correspondents at home or abroad, in which the peculiar marks of each package, with other particulars, are set forth. — (See example, *antè*, p. 149.)

IONIAN ISLANDS, the name given to the islands of Corfu, Paxo, Santa Maura, Ithaca, Cephalonia, Zante, Cerigo, and their dependent islets. With the exception of Cerigo, which lies opposite to the south-eastern extremity of the Morea, the rest lie pretty contiguous, along the western coasts of Epirus and Greece; the most northerly point of Corfu being in lat. $39^{\circ} 48' 15''$ N., and the most southerly point of Zante (Cape Kieri, on which there is a light-house) being in lat. $37^{\circ} 38' 35''$ N. Kapsali, the port of Cerigo, is in lat. $36^{\circ} 7' 30''$ N., lon. 23° E.

The area and present population of the different islands may be estimated as follows: —

Islands.	Area in Square Miles, 15 to a Degree.	Population.
Corfu	10.76	59,839
Cephalonia	16.20	56,589
Zante	5.60	35,422
Santa Maura	5.25	18,108
Ithaca and Calamos	3.32	9,387
Cerigo and Cerigotto	4.50	8,550
Paxo and Antipaxo	1.90	4,953
Totals	47.12*	192,848

Soil and Climate. — These are very various — Zante is the most fruitful. It consists principally of an extensive plain, occupied by plantations of currants, and having an air of luxuriant fertility and richness. Its climate is comparatively equal and fine, but it is very subject to earthquakes. Corfu and Cephalonia are more rugged and less fruitful than Zante; and the former from its vicinity to the snowy mountains of Epirus, and the latter from the Black Mountain (the Mount *Ænos* of antiquity) in its interior, are exposed in winter to great and sudden variations of temperature. In January, 1833, the cold was more rigorous than usual, the frost damaging to a great extent the oranges and vines of these islands and those of Santa Maura. The latter is, in the hot season, exceedingly unhealthy, — a consequence of the vapours arising from the marshes, and the shallow seas to the N.E. Cerigo is rocky and sterile; it is subject to continued gales, and the currents seldom permit its waters to remain unruffled.

History, Government, &c. — These islands have undergone many vicissitudes. Corfu, the ancient *Corcyra*, was famous in antiquity for its naval power, and for the contest between it and its mother state Corinth, which eventually terminated in the Peloponnesian war. Ithaca, the kingdom of Ulysses; Cephalonia, sometimes called *Dulichium*, from the name of one of its cities; Zante, or *Zacynthus*; Santa Maura, known to the ancients by the names of *Leucas* or *Leucadia*, celebrated for its promontory, surmounted by a temple of Apollo, whence *Sappho* precipitated herself into the ocean; and Cerigo, or *Cythera*, the birth-place of *Helen*, and sacred to *Venus*; — have all acquired an immortality of renown. But, on comparing their present with their former state, we may well exclaim, —

Heu quantum hæc Niobe, Niobe distabat ab illâ ! —

After innumerable revolutions, they fell, about 350 years ago, under the dominion of Venice. Since the downfall of that republic, they have had several protectors, or rather masters, being successively under the dominion of the Russians, the French, and the English. By the treaty of Paris, in 1815, they were formed into a sort of semi-independent state. They enjoy an internal government of their own, under the protection of Great Britain; a Lord High Commissioner, appointed by the king of England, having charge of the foreign relations, and of the internal, maritime, and sanitary police. His Majesty's commander-in-chief has the custody of the fortresses, and the disposal of the forces. It is stipulated in the treaty of Paris, that the islands may be called upon for the pay and subsistence of 3,000 men, as well as for the repair of their fortresses occupied by the British troops. The executive government is vested in a president nominated by the commissioner, and a senate of 5 members (1 for each of the larger islands of Corfu, Cephalonia, Zante, and Santa Maura, and 1 representing collectively the smaller ones of Ithaca, Cerigo, and Paxo, by each of which he is elected in rotation). The senators are elected at the commencement of every quinquennial parliament (subject to a negative from the commissioner) from a legislative chamber of 40 members, themselves elected by the constituencies of the different islands, for 5 years. The senate and legislative assembly, together with the commissioner, are thus the supreme authority: they are, when united, termed the Parliament, and, as such, pass, amend, and repeal laws, in the mode prescribed by the constitution of 1817. Besides the general government, there is in each island a local administration, composed of a regent, named by the senate, and from 2 to 5 municipal officers elected by their fellow citizens.

The State of Society, in these islands, is far from being good, and was formerly the most depraved imaginable. The people, when they were placed under the agis of England, were at once lazy, ignorant, superstitious, cowardly, and bloodthirsty. Their vices may, we believe, be, in a great degree, ascribed to the government and religion established amongst them. The latter consisted of little more than a series of fasts and puerile observances; while the former was both weak and corrupt. The Venetians appointed to situations of power and emolument belonged mostly to noble but decayed families, and looked upon their offices merely as means by which they might repair their shattered fortunes. Hence the grossest corruption pervaded every department. There was no crime for which impunity might not be purchased. Justice, in fact, was openly bought and sold; and suits were decided, not according to the principles of law or equity, but by the irresistible influence of faction or of gold. In consequence, the islands became a prey to all the vices that afflict and degrade a corrupt and semi-barbarous society. Sandys, one of the best English travellers who ever visited the Levant, having touched at Zante in 1610, expresses himself with respect to the inhabitants as follows: — “In habite they imitate the Italians, but transcend them in their revenges, and infinitely less civil. They will threaten to kill a merchant that will not buy their commodities; and make more conscience to breake a fast than commit a murder. He is weary of his life that hath a difference with any of them, and will walke abroad after daylight. But cowardice is joined with their cruelty, who dare do nothing but sodainly upon advantage; and are ever privately armed. They are encouraged to villainies by the remissnesse of their laws. The labourers do go into the fields with swords and partizans, as if in an enemy's country; bringing home their oils and wines in hogskins, the inside turned out.” — (p. 7. ed. 1637.)

* This is equal to 1001.3 English square miles of 69.15 to the degree.

If the Zantiotes did not deteriorate during the next 2 centuries, which, indeed, was hardly possible, they certainly did not improve. Dr. Holland, by whom they were visited in 1812, tells us that he heard, "on sure authority, that the number of assassinations in Zante has been more than 1 for each day of the year, though the population was only 40,000!"—(*Travels in the Ionian Isles*, &c. 4to ed. p. 23.)

Matters were, if not quite so bad, very little better in the other islands. In Cephalonia, the inhabitants were divided into factions, entertaining the most implacable animosities, and waging a war of extermination against each other. A little vigour on the part of their rulers would have served to suppress their murderous contests. But this was not an object they wished to attain: on the contrary, their selfish and crooked policy made them seek to strengthen their own power by fomenting the dissensions that prevailed amongst their subjects.—(*Bellin, Description du Golfe de Venise*, p. 165.) Considering the state of society at home, we need not wonder that the Cephalonians, who were distinguished among the islanders for activity and enterprise, were much addicted to emigration. The Venetians attempted to check its prevalence; but, as they neglected the only means by which it could be prevented,—the establishment of security and good order at home,—their efforts were wholly unsuccessful.

The islanders did not, however, satisfy themselves with attempting to stab and prey upon each other. They were much addicted to piracy, particularly the inhabitants of Santa Maura and Cerigo; and it has been alleged that the Venetian government participated in the profits of this public robbery, which, at all events, they took little pains to suppress.

A long series of years will be required to eradicate vices so deeply rooted, and to effect that thorough change in the habits and morals of the people that is so indispensable. The power and influence of the British government has already, however, had a very decided effect: assassination has become comparatively unknown; piracy has been suppressed; and a spirit of industry, sincerity, and fair dealing is beginning to manifest itself. The present generation of nobles possess a superior degree of information, and a knowledge of the true interests of their country, which, if not all that could be wished, was, at least, unknown to their fathers. It is not easy to exaggerate the difficulties with which Sir Thomas Maitland had to struggle during the first years of the British government. He was opposed by every means that feudal rancour, corruption, and duplicity could throw in his way. Those accustomed to the treachery, shuffling, and jobbing of the Venetian and Russo-Turkish governments, and the intrigues of the French, could neither appreciate nor understand the plain, straightforward course natural to British officers. These difficulties have, however, materially diminished; and it is to be hoped that the influence of our example, and of that education now pretty generally diffused, will gradually accomplish the regeneration of the islanders.

Manufactures, &c.—These islands possess few manufactures properly so termed. The wives of the villahis, or peasants, spin and weave a coarse kind of woollen cloth, sufficient in great part for the use of their families. A little soap is made at Corfu and Zante. The latter manufactures a considerable quantity of silk gros-de-Naples and handkerchiefs; the art of dyeing is, however, too little studied, and the establishments are on too small a scale. The peasantry, in general, are lazy, vain, delighting in display, and very superstitious. Those of Zante and Cephalonia are more industrious than the Corfiotes; in the first, particularly, their superior condition is probably to be ascribed, in part at least, to the nobles residing more on their estates in the country, and contributing, by their example, to stimulate industry. In Corfu, the taste for the city life, which prevailed in the time of the Venetian government, still operates to a great degree. The Corfiote proprietor resides but little in his villa; his land is neglected, while he continues in the practice of his forefathers, who preferred watching opportunities at the seat of a corrupt government, to improving their fortunes by the more legitimate means of honourable exertion and attention to their patrimony. In this respect, however, a material change for the better has taken place during the last 20 years.

Imports of Grain, &c.—Great part of the land is held under short tenures, on the *metayer* system, the tenant paying half the produce to the landlord. Owing to the nature of the soil, and the superior attention given to the culture of olives and currants, the staple products of the islands, most part of the grain and cattle required for their consumption is imported. The hard wheat of Odessa is preferred, and about 800,000 dollars may be annually sent to the Black Sea in payment. The imports of wheat in 1826 were 178,288 moggi, or about 891,440 bushels. The parliament, in March, 1833, repealed the duties on the introduction of corn; and the grain monopoly of Corfu, which had been established in favour of government, in order to provide against the possibility of a general or partial scarcity, was then also suffered to expire. These 2 sources of revenue, while they existed, did not probably produce less than 20,000*l.* annually.

Cattle.—They are similarly dependent upon Greece and Turkey for supplies of butcher's meat; a small number only of sheep and goats being bred in the islands. Oxen, whether for agriculture or the slaughter-house, are brought from Turkey, to the annual amount of more than 90,000 dollars. The beef eaten by the troops is 6 weeks or 2 months walking down from the Danube, and the provinces that skirt it, to the shores of Epirus, where they remain in pasture until fit for the table.

Exports.—The staple exports from these islands are oil, currants, valonia, wine, soap, and salt. The first is produced in great abundance in Corfu and Paxo, and in a less quantity in Zante, Santa Maura, and Cephalonia. Corfu has, in fact, the appearance of a continuous olive wood; a consequence, partly, of the extraordinary encouragement formerly given to the culture of the plant by the Venetians. Although there is a harvest every year, the great crop is properly biennial; the tree generally reposing for a year after its effort. (In France and Piedmont the period of inactivity is of 2 and 3 years.) During 5 or 6 months, from October till April, the country, particularly in Corfu, presents an animated appearance, persons of all ages being busily employed in picking up the fruit. It is calculated that the islands produce, one year with another, about 95,000 barrels, of 18 gallons each, and that of this quantity 80,000 are exported, principally to Trieste. The average price may be about 1*l.* 11*s.* per barrel. Under the old Venetian system, the oil could only be carried to Trieste. An *ad valorem* duty of 19½ per cent., payable on the export, produces upon an average 28,000*l.* annually. The quality might be much improved by a little more care in the manufacture, the trees being generally finer than in any other country.

Currants, originally introduced from the Morea, are grown in the isles of Zante, Cephalonia, and Ithaca, but principally in the first. The plant is a vine of small size and delicate nature, the cultivation of which requires much care. Six or 7 years elapse after a plantation has been made, before it yields a crop. In the beginning of October, the earth about the roots of the plant is loosened, and gathered up in small heaps, away from the vine, which is pruned in March; after which the ground is again laid down smooth around the plant, which grows low, and is supported by sticks. The crops are liable to injury in spring from the blight called the "brina," and rainy weather at the harvest season produces great mischief. The currants are gathered towards September, and, after being carefully picked, are thrown singly upon a stone floor, exposed to the sun in the open air. The drying process may occupy a fortnight or longer, if the weather be not favourable. A heavy shower or thunderstorm (no unfrequent occurrence at that season) not only interrupts it, but sometimes causes fermentation. The fruit is then only fit to be given to animals. Should it escape these risks, it is deposited in magazines called "*seraglio*," until a purchaser casts up. The "*seragliente*," or warehouse keeper, delivers to the depositor a paper acknowledging the receipt of the quantity delivered, which passes currently in exchange from hand to hand till the time of export. Under the old Venetian government, the liberty of traffic in this produce was exceedingly restricted. In Zante, 5 persons chosen out of the council of nobles assembled in presence of the *procuratore*, regulated what should be the price; and those who wished to purchase were under the necessity of declaring to the govern-

ment the quantity they desired. This system was called the "*collegetto*."* The export duties consisted of an original duty of 9 per cent. *ad valorem*; a *dazio fisso*, or fixed duty of about 4s. 4d. per cwt.; and afterwards of a *nomissimo*, or most recent duty, of 2s. 2d. per cwt. This latter was remitted in favour of vessels bringing salt fish, &c. from the northern ports (chiefly English, Danes, and Dutch): it was afterwards relaxed in favour of Russian vessels from Odessa, and abandoned altogether as vexatious and unproductive. The *providitore* received in addition 2 per cent., and each of his 2 Venetian councillors 1 per cent; so that the fruit, the original cost of which was about 9s. the cwt., stood the exporter in little less than 18s. or 19s. Even under British protection, the fruit, which some years before had fetched as much as 30s. and 32s. the cwt., but had declined in 1832 to 8s. the cwt., was burdened with the *dazio fisso* of 4s. 4d., and a duty of 6 per cent. *ad valorem*, being equivalent together, at that price, to an *ad valorem* duty of nearly 60 per cent. In the mean time the British parliament had, in 1829, raised the import duties payable in England to the enormous amount of 44s. 4d. the cwt., which, at the same low price, made an *ad valorem* duty of 500 per cent. The consequence was rapidly visible; a decline took place in the culture of the plant, as well as in the circumstances and in the affections of the proprietors, whose staple export and means of existence were almost annihilated. As the prices fell, and the distress became greater, the necessitous grower was obliged to borrow money at ruinous interest from foreign merchants, or from the Jews, who were, consequently, able to dictate the price at which they would take his produce. A legislative enactment, on a scale commensurate with the difficulties which it had to grapple with, was, after much deliberation, matured and adopted by the 4th parliament in its session of 1833. By it the whole of the duties upon currants were commuted for an *ad valorem* tax of 19½ per cent., being the same as that laid upon oil. The same act increased, in a small degree, the duties previously paid on the importation of coffee, tea, and sugar, and upon foreign wines, silks, and gloves, — articles which, being chiefly consumed by the affluent, were more appropriately subjected to an increase of duty, to supply in part the serious defalcation of revenue naturally consequent to the reduction of the currant duty. The duties thus increased upon objects of luxury may now amount to from 20 to 25 per cent., which is far from exorbitant. The good effects of this enactment were manifested by an almost instantaneous rise in the price of the fruit which had remained on hand of the crop of 1832. It is calculated that the average quantity of currants produced during the 4 years ending with 1832, has been 19,686,800 lbs. a year; the export has been 17,885,300 lbs. It appears from the accounts laid before the finance committee, that, in 1826, there were exported from the islands 176,974 lbs. of valonia; 32,063 casks of wine; and 723,646 lbs. of soap.

Tonnage Duty. — The late act of parliament abolished the tonnage duty of 1s. 1d. per ton payable by every ship sailing under Ionian colours, which, together with the heavy fees demanded by the British consuls in the Levant, had driven most of the Cephalonite vessels to seek for protection under the flag of Russia.

Loan Banks. — Another act, intended to alleviate the distress experienced by the growers who had been the victims of usury in consequence of their pecuniary difficulties, provided for the establishment of loan banks with capitals (in the larger isles of 20,000*l.* each, and in the smaller ones in proportion), for lending money at 6 per cent. to the agricultural interest, on agricultural security, and thus employing the surplus which might otherwise lie idle in the treasury. These measures, it is presumed, will go far towards bettering the condition of the islands; and the anticipated reduction of the oppressive import duty upon currants in this country will do more. — (See **CURRENTS**.)

Salt may be obtained in considerable quantities in Corfu, Zante, and Santa Maura, for exportation: the latter island alone produced it until the late act of parliament, which provided that government should let the salt pans in all the islands to those bidders who should offer, by sealed tenders, to supply it at the lowest rate to the consumer, paying at the same time the highest price to government. No export duty is charged upon it.

It is apparent from these statements, that heavy duties are levied upon the exportation of the staple products of the islands, — an objectionable system, and one which, if it is to be excused at all, can only be so by the peculiar circumstances under which they are placed. There is no land tax or impost on property in the Ionian Islands, such as exists in many other rude countries; and, supposing it were desirable to introduce such a tax, the complicated state of property in them, the feudal tenures under which it is held, and the variety of usages with respect to it, oppose all but invincible obstacles to its imposition on fair and equal principles. At the same time, too, a large amount of revenue is required to meet the expenses of the general and local governments, to maintain an efficient police, and to prevent smuggling and piracy. However, we cannot help thinking that some very material retrenchments might be made from the expenditure; and it is to this source, more, perhaps, than to any other, that the inhabitants must look for any real or effectual relief from their burdens.

Revenue and Expenditure. — In 1830, the revenue and expenditure were as follows: —

Revenue.				Expenditure.			
	<i>L.</i>	<i>s.</i>	<i>d.</i>		<i>L.</i>	<i>s.</i>	<i>d.</i>
Customs	30,037	14	0¾	General and local governments, salaries	56,831	2	3¾
Transit duty	845	9	7	Public quarters (hire)	10,119	15	9¾
Export { Oil	35,048	7	9¾	Education	6,666	11	0¾
Export { Currants	28,407	10	10	General and local contingencies, hospital, &c.	8,369	0	1
Wines and spirits	5,767	15	4½	Collection of revenue	11,169	0	8½
Tobacco	5,600	16	5½	Flotilla	8,698	2	8½
Cattle	2,939	0	9½	Public works, fortresses	35,481	15	6
Corn, in commutation of tithes	15,338	10	1½	Staff pay and contingencies	11,600	1	5½
Salines (see page)	3,522	0	4½	Inspectors of Ionian militia	2,629	15	0½
Public lands and houses	7,587	6	6	Mounted orderlies	440	4	4¾
Tonnage duties	860	11	10	Half-pay (Ionian officers)	935	12	8½
Port duties	2,452	12	7	Barrack stores, papers of officers, couriers, &c.	2,504	12	4½
Sanità, post office, police, judicial tariff, surplus received	8,169	19	9	Engineer department	2,478	15	1½
Valonia and gunpowder monopolies, and municipal balances	9,145	7	6¾				
Total income	155,948	3	0¾	Total expenditure	157,934	7	8½

The Ionian republic affords, perhaps, the only example of a state expending nearly a fourth part of its revenue on public works and fortresses. Without, however, questioning the importance of the objects for which so heavy an expense has been incurred, we are inclined to think that the industry and prosperity of the islands would be far more likely to be advanced by the effectual reduction of the duties on the exportation of oil and currants than by any, even the most judicious outlay of the revenue derived from them.

Ports. — The principal ports in the Ionian republic are Corfu and Zante in the islands of the same name, and Argostoli in Cephallonia. The city and port of Corfu lie on the east side of the island, on the canal or channel between it and the opposite continent, which is here about 5 miles wide. The citadel, which projects into the sea, is furnished with a light-house, 240 feet high; the latter being in lat. 39° 37' N., lon. 19° 56' E.

The town is but indifferently built. Population about 17,000, exclusive of the military. The fortifications are very strong, both towards the sea and the land. The canal has deep water throughout; its navigation, which is a little difficult, has been much facilitated by the erection of a light-house on the rock of Tignoso in the northern entrance, where the channel is less than a mile in width; and by the mooring of a floating light off

* A bill for reviving this institution, brought in by a Zantian member, passed the legislative assembly in May, 1833; but the senate threw it out, trusting that the enactments mentioned in this article would suffice to relieve the grower from the usurious oppression of the currant speculator.

Point Leschimo, in the southern entrance. Ships anchor between the small but well fortified island of Vido and the city, in from 12 to 17 fathoms water.

The port, or rather gulf, of Argostoli in Cephalonia lies on the south-west side of the island. Cape Ali, forming its south-western extremity, is in lat. 38° 8' 40" N., lon. 20° 23' 30" E. Cape San Nicolo, forming the other extremity, is about 4½ miles from Cape Ali; and between them, within about 1½ mile of the latter, is the small islet of Guardiani, on which is a light-house. From this island the gulf stretches N. & W. from 7 to 8 miles into the land. Argostoli lies on the west side of a haven on the east side of the gulf formed by Point Statara. The situation is low and rather unhealthy. When visited by Dr. Holland, its population did not exceed 4,000. Its appearance and police, particularly the latter, have been much improved since its occupation by the English. There is deep water and good anchorage ground in most parts of the gulf. The best entrance is between Cape San Nicolo and Guardiani, keeping rather more than a mile to the eastward of the latter, on account of a reef that extends N.E. and S.W. from it nearly that distance.

The port and city of Zante are situated on the eastern side of the island, in lat. 37° 47' N., lon. 20° 54' 42" E. The city, the largest in the Ionian Islands, extends along the shore for nearly 1½ mile, but it is not above 300 yards in breadth, except where it ascends the hill on which the citadel is erected. The style of building is chiefly Italian; and the interior of the city displays every where great neatness, and even a certain degree of magnificence. Population estimated by Dr. Holland at from 16,000 to 18,000. It has a mole or jetty of considerable utility, at the extremity of which a light-house is erected; and a lazaretto, situated at a little way to the south-west. The harbour is capacious. Ships anchor opposite the town at from 500 to 1,000 yards' distance, in from 12 to 15 fathoms, availing themselves of the protection of the mole when the wind is from the N.E. When our troops took possession of Zante, in 1810, the fortifications were found to be in very bad repair; but immense sums have since been expended upon their improvement and extension.

Trade with England.—This is but of very limited extent; a consequence, principally, of the enormous duty on currants. During the year 1831, we imported from the Ionian Islands 169,365 cwt. currants, 22½ tons fustic, 251 cwt. flax, 100,242 gallons olive oil, 7,461 cwt. valonia, and 898 gallons wine. The real or declared value of the articles of British produce and manufacture exported to them during the same year, amounted to only 50,883*l*.

The total value of the imports from all countries in 1831 is estimated at 510,753*l*., and that of the exports at 248,058*l*. But a considerable part of the imports is not destined for the consumption of the islands, but is sent thither merely as to a convenient entrepôt, being intended for the supply of the contiguous provinces of Greece and Turkey. The amount of exports depends materially on the circumstance whether the year be one in which there is, or is not, a crop of olives.

Shipping.—The entries (in tons) for 1826, the last year for which we have seen any detailed statement, were as follows:—

Flags.	Tons.	Flags.	Tons.
Ionian - -	169,371	Papal - -	11,856
British - -	27,116	Sardinian - -	9,753
Austrian - -	92,541	Turkish - -	5,421
Russian - -	3,869	Greek - -	7,620
French - -	2,908	All other - -	3,593
Neapolitan - -	15,179		
		Total - -	347,027

Money.—Accounts are kept in sterling money. Spanish doubloons pass at 3*s*. 6*d*., Spanish dollars at 4*s*. 4*d*., and Ve-

netian dollars at 4*s*. Exchange with England at *d*. per dollar.

Weights.—

The *muista*, *peso grosso*, or great weight of 12 oz. = 7,384 grains Troy; 94·8 lbs. = 100 lbs. avoirdupois.

The pound, *peso sottile*, or small weight, used for precious metals and drugs, is 1-3*d* lighter than the foregoing; 12 oz. *peso sottile* corresponding to 8 oz. *peso grosso*.

The oke, used in the southern islands, weighs about 18,900 grains Troy, or 27/10 lbs. avoirdupois. The Levant cantar, or 28 lb. shot, and contain 44 oke.

The *migliajo* (1,000 lbs.), for currants, in Zante, is 1 per cent. lighter than for other articles.

Measures of Length.—

The Venetian foot of 12 *onue* = 13½ inches English.

Passo = 5 Venetian feet.

Braccio, for cloths, &c. = 27 3/16 inches English.

Doe, for silks = 25 2/3.

Land is measured by the *misura* or 1/8 of a *moggio*, or bacile; 400 square *passi* being 1 *misura*, or bacile, about 3/10 of an acre English.

Vineyards are measured by the *zappada*; 3 *zappade* (a computed day's work) being 1 *misura*.

Fire-wood is measured by the square *passo*, usually, however, only 2 feet thick, this depending on the quality of the wood.

Stone is measured by the *passo cubo*.

Measures of Capacity.—

Corn. Corfu and Paxo: *Moggio* of 8 *misure*, about 5 Winchester bushels.

Cephalonia: 1 *Bacile* should contain 80 lbs. *peso grosso*, best quality wheat.

Zante: 1 *Bacile* should contain 72 lbs. *peso grosso*, best quality wheat.

Santa Maura: Cado, of 8 *civelli*, 4 = 3 *mog*; 1 cado = 3½ bushels English.

Ithaca: 5 *Bacile* = 1 *moggio*.

Cerigo: Chilo, the measure of Constantinople, = 1 bushel English.

Wine. Corfu and Paxo: 32 *quartucci* = 1 jar, and 4 jars = 1 barrel = 18 English wine gallons.

Cephalonia and Ithaca: 2 *quartucci* = 1 *boccale*; 12 *boccali* = 1 *secchio*; 6 *secchio* = 1 barrel = 18 English wine gallons.

Zante: 13 1/5 *quartucci* = 1 *lire*; 40 *quartucci* = 1 jar; 5 jars = 1 barrel = 17 5/8 English wine gallons.

Santa Maura: 22 *quartucci* = 1 *stanno*; 6 *stanni* = 1 barrel = 18 English wine gallons.

Cerigo: 2 *agoston* = 1 *boccia*; 30 *boccie* = 1 barrel = 18 English wine gallons.

Oil. Corfu and Paxo: 4 *quartucci* = 1 *mitro*; 6 *mitri* = 1 jar; 4 jars = 1 barrel = 18 English wine gallons.

Cephalonia: 9 *pagliazzi* = 1 barrel = 18 Eng. wine galls.

Zante: 9 *lire*, or 3 jars of 46 qu. each = 1 barrel = 17 5/8 English wine gallons.

Santa Maura: 7 *stanni* = 1 barrel = 18 Eng. wine galls.

Ithaca: 13 *pagliazzi* = 1 — = 18 —

Cerigo: 24 *bozze* = 1 — = 14 0/5 —

Salt. — Centinajo, about 4,000 lbs. Venetian *peso grosso*.

Line. — Corfu, measure of 4 English cubic feet.

In compiling this article, we have consulted, besides the works referred to above, the *Voyage Historique, Pittoresque, &c.*, by Saint Sauveur, — a difficult but valuable work. The account of Zante, in the last volume (tome iii. pp. 101–278.), is particularly good. We have also looked into the *Voyage en Grèce* of Scrofan, 3 tomes, Paris, 1801; the *Archives du Commerce*; the *Papers laid before the Finance Committee*, &c. But by far the most important part of the information we have been able to lay before the reader has been derived from manuscript notes obligingly communicated by Lord King, late secretary to the British government in these islands.

IPECACUANHA (Fr. *Ipecacuanha*; Ger. *Amerikanische brechwurzel*; It. *Ipecacanna*; Port. *Cipo de camaras, Ipecacuanha*; Sp. *Ipecacuana, Raiz de oro*), the root of a perennial plant (*Cephaelis ipecacuanha*) growing in Brazil and other parts of South America. It is, from its colour, usually denominated *white, grey, or ash-coloured, and brown*. Little of the first variety is found in the shops. The grey and brown varieties are brought to this country in bales from Rio Janeiro. Both are in short, wrinkled, variously bent and contorted pieces, which break with a resinous fracture. The grey is about the thickness of a small quill, full of knots and deep circular fissures, that nearly reach down to a white, woody, vascular cord that runs through the heart of each piece; the external part is compact, brittle, and looks smooth: the brown is smaller, more wrinkled, of a blackish brown colour on the outside, and whitish within: the white is woody, and has no wrinkles. The entire root is inodorous; but the powder has a faint, disagreeable odour. The taste is bitter, sub-acrid, and extremely nauseous. In choosing ipecacuanha, the larger roots, which are compact and break with a resinous fracture, having a whitish grey, somewhat semi-transparent, appearance in the outside of the cortical part, with a pale straw-coloured medullary fibre, are to be preferred. When pounded, ipecacuanha forms the mildest and safest emetic in the whole materia medica. Though probably employed in America from time immemorial, it was not introduced into Europe till the time of Louis XIV., when one Grenier, a French merchant, brought 150 lbs. of it from Spain, with which trials were made at the Hôtel Dieu. Helvetius first made known its use in dysentery, for which Louis XIV. munificently rewarded him by a *douceur* of 1,000*l*. sterling. — (*Thomson's Dispensatory*; *Thomson's Chemistry*.)

IRON (Dan. *Jern*; Du. *Yzer*; Fr. *Fer*; Ger. *Eisen*; It. *Ferro*; Lat. *Ferrum, Mars*; Pol. *Zelazo*; Por. *Ferro*; Rus. *Scheleso*; Sp. *Hierro*; Sw. *Jern*; Gr. *Σίδηρος*; Sans. *Loha*; Arab. *Hedeed*; Pers. *Ahum*), the most abundant and most useful of all the metals. It is of a bluish white colour; and, when polished, has a great deal of

brilliancy. It has a styptic taste, and emits a smell when rubbed. Its hardness exceeds that of most other metals; and it may be rendered harder than most bodies by being converted into steel. Its specific gravity varies from 7·6 to 7·8. It is attracted by the magnet or loadstone, and is itself the substance which constitutes the loadstone. But when iron is perfectly pure, it retains the magnetic virtue for a very short time. It is malleable in every temperature, and its malleability increases in proportion as the temperature augments; but it cannot be hammered out nearly as thin as gold or silver, or even as copper. Its ductility is, however, more perfect; for it may be drawn out into wire as fine at least as a human hair. Its tenacity is such, that an iron wire 0·078 of an inch in diameter, is capable of supporting 549·25 lbs. avoirdupois without breaking.

Historical Notice. — Iron, though the most common, is the most difficult of all the metals to obtain in a state fit for use; and the discovery of the method of working it seems to have been posterior to the use of gold, silver, and copper. We are wholly ignorant of the steps by which men were led to practise the processes required to fuse it and render it malleable. It is certain, however, that it was prepared in ancient Egypt, and some other countries, at a very remote epoch; but it was very little used in Greece till after the Trojan war. — (See the admirable work of *M. Goguet on the Origin of Laws, Arts, &c.*, vol. i. p. 140.)

Species of Iron. — There are many varieties of iron, which artists distinguish by particular names; but all of them may be reduced under one or other of the 3 following classes: *cast or pig iron, wrought or soft iron, and steel.*

1. *Cast or pig iron* is the name given to this metal when first extracted from its ores. The ores from which iron is usually obtained are composed of oxide of iron and clay. The object of the manufacturer is to reduce the oxide to the metallic state, and to separate all the clay with which it is combined. This is effected by a peculiar process; and the iron, being exposed to a strong heat in furnaces, and melted, runs out into moulds prepared for its reception, and obtains the name of cast or pig iron.

The cast iron thus obtained is distinguished by manufacturers into different varieties, from its colour and other qualities. Of these the following are the most remarkable: —

a. *White cast iron*, which is extremely hard and brittle, and appears to be composed of a congeries of small crystals. It can neither be filed, bored, nor bent, and is very apt to break when suddenly heated or cooled.

b. *Grey or mottled cast iron*, so called from the inequality of its colour. Its texture is granulated. It is much softer and less brittle than the last variety; and may be cut, bored, and turned on the lathe. Cannons are made of it.

c. *Black cast iron* is the most unequal in its texture; the most fusible, and least cohesive, of the three.

2. *Wrought or soft iron* is prepared from cast iron by a process termed a refinement or finery. The wrought iron manufactured in Sweden is reckoned the finest in the world.

3. *Steel* consists of pieces of wrought iron hardened by a peculiar process. The Swedish iron imported into this country is mostly used in the manufacture of steel. — (See STEEL.) — (*Thomson's Chemistry.*)

Uses of Iron. — To enumerate the various uses of iron would require a lengthened dissertation. No one, who reflects for a moment on the subject, can doubt that its discovery and employment in the shape of tools and engines has been of the utmost importance to man; and has done more, perhaps, than any thing else, to accelerate his advance in the career of improvement. Mr. Locke has the following striking observations on this subject: — "Of what consequence the discovery of one natural body, and its properties, may be to human life, the whole great continent of America is a convincing instance; whose ignorance in useful arts, and want of the greatest part of the conveniences of life, in a country that abounded with all sorts of natural plenty, I think may be attributed to their ignorance of what was to be found in a very ordinary, despicable stone — I mean the mineral of iron. And whatever we think of our parts or improvements in this part of the world, where knowledge and plenty seem to vie with each other; yet, to any one that will seriously reflect upon it, I suppose it will appear past doubt, that, were the use of iron lost among us, we should in a few ages be unavoidably reduced to the wants and ignorance of the ancient savage Americans, whose natural endowments and provisions came no way short of those of the most flourishing and polite nations; so that he who first made use of that one contemptible mineral, may be truly styled the father of arts and author of plenty." — (*Essay on the Understanding*, book iv. c. 12.)

Manufacture of Iron in Great Britain. — Iron mines have been wrought in this country from a very early period. Those of the Forest of Dean, in Gloucestershire, are known to have existed in the year 1066. In consequence of the great consumption of timber which they occasioned, they were restrained by act of parliament in 1581. Soon after this, Edward Lord Dudley invented the process of smelting iron ore with pit-coal instead of wood fuel; and it is impossible, perhaps, to point out an instance of another invention that has proved more advantageous. The patent which his Lordship had obtained in 1619, was exempted from the operation of the act of 1623 (21 Jac. 1. c. 23.), setting aside monopolies: but though in its consequences it has proved of immense value to the country, the works of the inventor were destroyed by an ignorant rabble, and he was well nigh ruined by his efforts to introduce and perfect his process; nor was it till about a century after, that it was brought into general use. In the early part of last century, well-founded complaints were repeatedly made of the waste and destruction of woods caused by the smelting of iron; and the dearth and scarcity of fuel that was thus occasioned, led, about 1740, to the general adoption of Lord Dudley's process for using pit-coal, which was found to be in every respect superior to that previously in use. — (*Report of Committee of the House of Commons on Patents*, p. 168. &c.) From this period, the progress of the manufacture has exceeded the most sanguine expectations. In 1740, the quantity of pig iron manufactured in England and Wales amounted to about 17,000 tons, produced by 59 furnaces. The quantities manufactured at the undermentioned epochs, in Great Britain, have been as follows: —

1750	-	22,000 tons.	1806	-	250,000 tons, produced by 169 furnaces.
1788	-	68,000 — produced by 85 furnaces.	1820	-	400,000 — unknown.
1796	-	125,000 — — 121 —			(See next page.)

The extraordinary increase that has taken place in the production of iron since 1823, is principally to be ascribed to the high prices of 1824, 1825, and 1826, when pig iron met with a ready sale at from 9*l.* to 12*l.* and 13*l.* a ton. But, in consequence partly of the failure or postponement of most of the projects as to rail-roads, &c., that were then on foot, and partly of the vast additional supplies which the extension of the manufacture threw on the market, the price fell in 1828 to from 5*l.* to 7*l.* a ton: and continued gradually to decline, till in 1832 it was only worth 4*l.* 15*s.* So heavy a fall had the effect of introducing the severest economy into every department of the manufacture. In despite, however, of all the saving that could be effected in this way, many of the manufacturers were involved in much distress, and the production of iron is believed to have been considerably diminished. This, coupled with the increasing demand for iron, naturally led to a reaction. Prices began to rise early in 1833; and the advance has been such, that at present (January, 1834), pig iron fetches 6*l.* a ton, and the manufacture is in a state of great activity.

The following statements as to the number of furnaces and the quantity of iron produced in the different districts where the manufacture is carried on, in 1823, 1825, 1828, and 1830, appeared originally in the *Birmingham Journal*. — We have been assured that their accuracy may be depended upon.

Districts.	Number of Furnaces.								Tons of Iron produced.			
	1823.		1825.		1828.		1830.		1823.	1825.	1828.	1830.
	Total.	Total.	In Blast.	Out.	Total.	In Blast.	Out.	Total.				
South Wales	72	109	80	27	100	89	11	113	182,325	230,412	279,512	277,643
Staffordshire	84	108	80	27	120	95	25	123	133,590	182,156	219,492	212,604
Shropshire	58	49	36	13	48	31	17	48	75,418	89,596	81,324	73,418
Yorkshire	26	34	22	12	34	17	17	27	27,311	39,104	32,968	27,926
Scotland	22	25	17	8	25	18	8	27	24,500	33,540	37,700	37,500
Derbyshire	15	19	14	5	18	14	4	18	14,038	22,672	22,360	17,999
North Wales	15	14	8	6	19	12	7	1	12,000	17,756	25,768	25,000
Forest of Dean	20	14	5	5	2	1	1	20	2,379	-	2,600	-
Various	2	2	-	-	-	-	-	-	-	3,000	1,560	5,327
Ireland	-	-	-	-	-	-	-	-	-	-	-	-
Total	277	374	259	103	367	278	90	376	469,561	618,256	703,184	678,417

About 3-10ths of the total quantity of iron produced are used as cast iron, being consumed principally in Great Britain and Ireland; the exports, not exceeding 12,000 tons, go chiefly to the United States and British North America. The other 7-10ths are converted into wrought iron, being formed into bars, bolts, rods, &c. The exports of the different sorts of iron amount at present to about 145,000 tons, which, at 8*l.* 10*s.* a ton, would be worth 1,232,500*l.*

The increase of the iron manufacture has not only led to its exportation in very large quantities, but has reduced our imports of foreign iron for home consumption from about 34,000 tons, which they amounted to at an average of the 5 years ending with 1805, to about 18,000 or 20,000 tons, consisting principally of Swedish iron, which is subsequently manufactured into steel. The following is

An Account of the British Iron (including unwrought Steel) exported from Great Britain in the Year 1835.—

* * * Quarters of a Hundred Weight and Pounds are omitted in the printing of this Table, but they are taken into account in the summing up.

Countries to which exported.	Bar Iron.	Bolt and Rod Iron.	Pig Iron.	Cast Iron.	Iron Wire.	Wrought, viz.			Of all other Sorts (except Ordnance).	Unwrought Steel.
						Anchors and Grapnels.	Hoops.	Nails.		
	Tons. cwt.	Tons. cwt.	Tons. cwt.	Tons. cwt.	Tons. cwt.	Tons. cwt.	Tons. cwt.	Tons. cwt.	Tons. cwt.	Tons. cwt.
Russia	71 12	53 15	-	6 6	3 5	60 0	13 7	10 10	23 3	46 9
Sweden	25 0	0 6	-	53 9	0 9	1 17	0 0	1 11	15 8	2 6
Norway	17 0	56 5	-	2 11	0 3	4 11	27 16	0 0	55 19	3 14
Denmark	1,270 19	294 6	921 10	10 12	1 10	47 2	56 1	0 19	301 15	1 1
Prussia	168 15	284 6	170 6	5 15	-	-	159 17	1 16	38 5	3 3
Germany	5,225 3	1,815 17	814 4	131 17	172 11	48 6	1,255 2	101 14	1,056 4	91 12
Holland	5,317 1	808 2	2,982 15	738 15	76 14	186 17	3,258 15	7 13	1,996 4	117 9
Belgium	15 16	38 0	1,897 10	28 13	105 0	29 7	12 10	0 2	68 15	101 19
France	2,178 17	240 6	10,324 5	187 6	7 16	261 14	345 9	1 6	856 7	259 6
Portugal, Azores, &c.	3,724 13	1,527 17	92 0	214 5	11 4	108 2	1,351 14	133 1	333 1	5 7
Spain, and the Canaries	139 13	111 11	145 0	59 18	19 15	30 15	1,308 14	20 0	196 17	8 12
Gibraltar	527 2	13 0	-	9 3	4 15	55 17	289 5	10 17	149 17	1 15
Italy	7,962 5	1,985 3	610 0	111 7	28 18	85 19	821 6	0 3	948 17	11 10
Malta	268 7	71 11	-	0 18	-	3 1	39 3	26 12	36 10	-
The Ionian Islands	306 3	31 5	-	5 2	-	6 1	56 5	10 1	39 12	-
Turkey and Coast Greece	6,072 3	1,586 0	-	64 9	21 1	111 7	123 18	300 9	455 13	2 13
Morea and Greek islands	601 11	49 13	-	1 4	-	26 7	5 0	26 0	8 8	0 3
Asia	17,306 14	3,032 19	816 10	598 19	8 16	505 10	1,253 5	571 15	3,212 0	105 11
Africa	3,046 7	151 10	420 0	1,928 4	1 14	147 9	298 2	139 1	1,137 19	2 8
British colonies, N. Amer.	4,789 18	322 0	607 2	1,422 17	9 19	209 19	554 7	1,107 5	1,959 7	118 1
British West Indies	811 15	36 8	81 0	1,251 17	1 1	36 18	925 6	1,180 16	1,911 15	4 8
Foreign West Indies	1,132 0	101 19	20 0	756 19	1 17	14 1	291 15	400 10	375 8	4 14
United States of America	29,124 3	586 4	12,687 0	3,556 17	62 13	68 6	333 19	619 11	3,534 14	1,886 6
Brazil	2,017 5	195 2	90 0	851 12	0 5	194 10	621 11	636 17	784 7	17 16
Mexico and S. America	1,860 4	84 10	10 0	410 18	0 15	4 5	100 18	160 6	348 3	8 6
Guernsey, Jersey, &c.	374 16	93 9	383 19	397 11	0 10	98 4	51 3	70 7	337 19	7 5
Total	94,583 16	13,331 12	35,073 2	12,604	540 17	2,316 19	13,957 0	5,179 19	20,182 19	2,810 2

Prices of Hardware. — We noticed, under the article *HARDWARE* (which see), the extraordinary fall which has taken place in the price of that description of goods since the peace. Since that article was printed, we have obtained from Mr. William Weston, accountant, Birmingham, the following Table of the prices of hardware articles, on which, we believe, every reliance may be placed.

Comparative Prices of Hardware in and near Birmingham, in 1818, 1824, 1832; and in January, 1834.

Articles.		1818.			1824.			1828.			1832.			1834.		
		L.	s.	d.	L.	s.	d.	L.	s.	d.	L.	s.	d.	L.	s.	d.
Anvils	-	1	5	0	1	0	0	0	16	0	0	12	9	0	14	0
Awls, polished	-	0	2	6	0	2	0	0	1	6	0	1	0	0	1	3
Bed screws, 6 inch	-	0	19	0	0	15	0	0	6	0	0	4	9	0	6	0
Bolts for doors, do.	-	0	6	0	0	5	0	0	2	3	0	1	6	0	1	6
Braces for carpenters, 12 bits	-	0	9	0	0	6	3	0	4	2	0	2	10	0	3	2
Bits, tinned, for bridles	-	0	5	0	0	5	0	0	5	3	0	2	3	0	2	3
Buttons for coats	-	0	4	6	0	4	6	0	5	0	0	2	0	0	2	0
for waistcoats	-	0	2	0	0	2	0	0	1	2	0	0	7	0	0	7
Currycombs, 6 barred	-	0	2	9	0	2	9	0	2	9	0	0	11	0	1	0
Candlesticks, brass, 6 inch	-	0	2	11	0	2	0	0	1	7	0	1	2	0	1	0
Commode knobs, brass, 2 inch	-	0	4	0	0	3	6	0	1	6	0	1	2	0	1	4
Frying pans	-	1	5	0	1	1	0	0	18	3	0	18	0	0	16	6
Hinges, cast butts, 6 inch	-	0	0	10	0	0	7	0	0	3	0	0	23	0	0	4
Shoe hammers	-	0	6	9	0	3	9	0	5	0	0	2	9	0	2	5
Latches for doors, bright thumbs	-	0	2	0	0	2	0	0	1	0	0	0	9	0	0	8
Locks for doors, iron rims, 6 inch	-	1	18	0	1	12	0	0	15	0	0	13	6	0	9	0
for guns, single rollers	-	0	6	0	0	5	2	0	1	10	0	1	6	0	1	8
Plated stirrups	-	0	4	6	0	3	9	0	1	6	0	1	0	0	0	8
Sad irons and other castings	-	1	2	6	1	0	0	0	14	0	0	11	0	0	10	0
Shovel and tongs, fire-irons	-	0	1	0	0	1	0	0	0	9	0	0	54	0	0	7
Tinned table spoons	-	0	17	0	0	15	0	0	10	0	0	13	6	0	6	0
Trace chains	-	1	8	0	1	8	0	0	19	0	0	15	6	0	18	6
Vices for blacksmiths	-	1	10	0	1	8	0	0	1	2	0	17	0	0	18	6
Japanese tea trays, 30 inch	-	0	4	6	0	3	6	0	2	0	0	1	5	0	1	4
Iron wire, No. 6.	-	0	16	0	0	13	0	0	9	0	0	6	0	0	5	6
Brass wire	-	0	1	10	3	1	4	0	1	0	0	0	9	0	0	9

In 1767, the iron exported from Great Britain amounted to only 11,000 tons. At an average of the 3 years ending with 1806, the exports amounted to 28,000 tons; being less than a *fifth part* of their amount in 1832.

Supposing the total quantity of pig iron produced in Great Britain in 1833 to have amounted to 670,000 tons, and to have been worth at an average 7l. a ton, its total value will have been 4,690,000l.; and the additional labour expended in forming the pig iron into bar iron, that is, into bars, bolts, rods, &c., may probably have added about 1,250,000l. more to its value; making it worth in all about 5,940,000l.

IRON-WOOD (Ger. *Eisenholz*; Du. *Yserhout*; Fr. *Bois de fer*; It. *Legno di ferro*; Sp. *Palo hierro*; Lat. *Sideroxylon*, *Lignum ferreum*), a species of wood of a reddish cast, so called on account of its corroding as that metal does, and its being remarkably hard and ponderous, — even more so than ebony. The tree which produces it grows principally in the West India islands, and is likewise very common in South America, and in some parts of Asia, especially about Siam.

ISINGLASS (Ger. *Hausenblase*, *Hausblase*; Fr. *Colle de poisson*, *Carlock*; It. *Cola di pesce*; Rus. *Klei rübüi*, *Karluk*), one of the purest and finest of the animal glues. It is a product, the preparation of which is almost peculiar to Russia. It is made of the air-bladders and sounds of different kinds of fish which are found in the large rivers that fall into the North Sea and the Caspian. That prepared from the sturgeon is generally esteemed the best; next to that the beluga; but isinglass is also prepared from sterlets, shad, and barbel, though not so good. The best is usually rolled in little ringlets; the second sort is laid together like the leaves of a book; and the common sort is dried without any care. When fine, it is of a white colour, semi-transparent, and dry. It dissolves readily in boiling water, and is used extensively in cookery. It is also used for stiffening silk, making sticking plaster, &c. The imports, in 1831 and 1832, amounted, at an average, to 1,984½ cwt. a year. The price varies at present (January, 1834) from 5s. to 14s. 6d. per lb. — (See *Thomson's Chemistry*; and *Tooke's View of Russia*, 2d ed. vol. iii. p. 343.)

ISLE OF MAN. See MAN, ISLE OF.

JUICE OF LEMONS, LIMES, OR ORANGES. The 9th section of the act 6 Geo. 4. c. 111. is as follows: — “For ascertaining the degrees of specific gravity or strength, according to which the duty on the juice of lemons, limes, and oranges shall be paid, it is enacted, that the degrees of such specific gravity or strength shall be ascertained by a glass citrometer, which shall be graduated in degrees in such manner, that distilled water being assumed as unity at the temperature of 60° by Fahrenheit's thermometer, every degree of the scale of such citrometer shall be denoted by a variation of $\frac{4}{1000}$ parts of the specific gravity of such water.”

JUNIPER BERRIES. See BERRIES.

IVORY, the name given to the teeth or tusks of the elephant, and of the walrus or sea-horse. Each male elephant come to maturity has 2 tusks. These are hollow at the root, tapering, and of various sizes, depending principally on the age of the animal. Colour externally yellowish, brownish, and sometimes dark, internally white. The best are large, straight, and light-coloured, without flaws; not very hollow in the stump, but solid and thick. The most esteemed come from Africa, being of a closer texture, and less liable to turn yellow, than those from the East Indies.

The trade in London thus divide them: —

First sort, weighing 70 lbs. or upwards; second sort, weighing 56 lbs. to 60 lbs.; third sort, weighing 38 lbs. to 56 lbs.; fourth sort, weighing 28 lbs. to 37 lbs.; fifth sort, weighing 18 lbs. to 27 lbs.

All under 18 lbs. are called *scrivelloes*, and are of the least value. In purchasing elephants' teeth, those that are very crooked, hollow, and broken at the ends, or cracked and decayed in the inside, should be rejected; and care taken that lead or any other substance has not been poured into the hollow. The freight is rated at 16 cwt. to the ton. — (*Milburn's Orient. Com.*)

Supply of Ivory. — The imports of elephants' teeth, in 1831 and 1832, were, at an average, 4,130 cwt., of which 2,950 cwt. were retained for consumption. The medium weight of a tusk may be taken at about 60 lbs.; so that the yearly imports of 1831 and 1832 may be taken at 7,709 tusks; a fact which supposes the destruction of at least 3,854 male elephants! But, supposing the tusks could only be obtained by killing the animal, the destruction would really be a good deal greater, and would most probably, indeed, amount to 4,500 or 5,000 elephants. Occasionally, however, tusks are accidentally broken, one lost in this way being replaced by a new one; and a good many are, also, obtained from elephants that have died in the natural way. Still it is sufficiently obvious, that the supply from the sources now alluded to cannot be very large; and if to the quantity of ivory required for Great Britain, we add that required for the other countries of Europe, America, and Asia, the slaughter of elephants must, after every reasonable deduction is made, appear immense; and it may well excite surprise, that the breed of this noble animal has not been more diminished. The western and eastern coasts of Africa, the Cape of Good Hope, Ceylon, India, and the countries to the eastward of the Straits of Malacca, are the great marts whence supplies of ivory are derived. The imports from Western Africa into Great Britain, in 1831, amounted to 2,575 cwt.; the Cape only furnished 198 cwt. The imports during the same year from India, Ceylon and other Eastern countries, were 2,173 cwt. — (*Parl. Paper*. No. 550.

Sess. 1833.) The Chinese market is principally supplied with ivory from Malacca, Siam, and Sumatra.

The chief consumption of ivory in England is in the manufacture of handles for knives; but it is also extensively used in the manufacture of musical and mathematical instruments, chess-men, billiard-balls, plates for miniatures, toys, &c. Ivory articles are said to be manufactured to a greater extent, and with better success, at Dieppe, than in any other place in Europe. But the preparation of this beautiful material is much better understood by the Chinese than by any other people. No European artist has hitherto succeeded in cutting concentric balls after the manner of the Chinese: and their boxes, chess-men, and other ivory articles, are all far superior to any that are to be met with any where else.

Historical Notice. — It is a curious fact, that the people of all Asiatic countries in which the elephant is found, have always had the art of taming the animal and applying it to useful purposes, but that no such art has ever been possessed by any native African nation. Is this owing to any difference between the Asiatic and African elephants, or to the inferior sagacity of the African people? We incline to think that the latter is the true hypothesis. Alexander the Great is believed to have been the first European who employed elephants in war. It appears pretty certain, that the elephants made use of by the Carthaginians were mostly, if not wholly, brought from India; and that they were managed by Indian leaders. Some of the latter were captured by the Romans, in the great victory gained by Metellus over Asdrubal. — (See, on this curious subject, two very learned and valuable notes in the *Ancient Universal History*, 8vo ed. vol. xvii. p. 529. and p. 549. *Buffon's Article on the Elephant* is a splendid piece of composition.)

The price per cwt., duty (1*l*. per cwt.) included, of elephants' teeth in the London market, in December, 1833, was —

	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.	
1st, 79 to 90 lbs.	-	-	29	0	0	31	0	0	5th, 18 to 27 lbs.	-	-	18	0	0
2d, 56 — 60 —	-	-	25	0	0	23	0	0	Scrivelloes	-	-	14	0	0
3d, 38 — 55 —	-	-	23	0	0	26	0	0	Sea horse teeth	-	-	0	0	0
4th, 28 — 37 —	-	-	20	0	0	24	0	0				5	0	0

K.

KELP. A substance composed of different materials, of which the fossil or mineral alkali, or, as it is commonly termed, soda, is the chief. This ingredient renders it useful in the composition of soap, in the manufacture of alum, and in the formation of crown and bottle glass. It is formed of marine plants; which, being cut from the rocks with a hook, are collected and dried on the beach to a certain extent; they are afterwards put into kilns prepared for the purpose, the heat of which is sufficient to bring the plants into a state of semifusion. They are then strongly stirred with iron rakes; and when cool, condense into a dark blue or whitish mass, very hard and solid. Plants about 3 years old yield the largest quantity of kelp. The best kelp has an acrid caustic taste, a sulphurous odour, is compact, and of a dark blue greenish colour. It yields about 5 per cent. of its weight of soda. — (*Barry's Orkney's Islands*, p. 377.; *Thomson's Dispensatory*.)

The manufacture of kelp is, or rather *was*, principally carried on in the Western Islands, and on the western shores of Scotland, where it was introduced from Ireland, about the middle of last century. Towards the end of the late war, the kelp shores of the island of North Uist let for 7,000*l*. a year. It has been calculated that the quantity of kelp annually manufactured in the Hebrides only, exclusive of the mainland, and of the Orkney and Shetland isles, amounted, at the period referred to, to about 6,000 tons a year; and that the total quantity made in Scotland and its adjacent isles amounted to about 20,000 tons. At some periods during the war, it sold for 20*l*. a ton; but at an average of the 23 years ending with 1822, the price was 10*l*. 9*s*. 7*d*. — (*Art. Scotland, Edinburgh Encyclopædia*.)

Unluckily, however, the foundations on which this manufacture rested were altogether factitious. Its existence depended on the maintenance of the high duties on barilla and salt. Inasmuch, however, as kelp could not be substituted, without undergoing a very expensive process, for barilla, in a great many departments of industry in which the use of mineral alkali is indispensable, it became necessary materially to reduce the high duty laid on barilla during the war. The ruin of the kelp manufacture has been ascribed to this reduction; but though barilla had been altogether excluded from our markets, which could not have been done without great injury to many most important manufactures, the result would have been perfectly the same, in so far as kelp is concerned, unless the high duty on salt had also been maintained. It was the repeal of the latter that gave the kelp manufacture the *coup de grace*. The purification of kelp so as to render it fit for soap-making, is a much more troublesome and expensive process than the decomposition of salt; and the greatest quantity of alkali used, is now obtained by the latter method. Had the duty on salt not been repealed, kelp might still have been manufactured, notwithstanding the reduction of duty on barilla.

The manufacture is now almost extinct. Shores that formerly yielded the proprietors a rent of 200*l*. to 500*l*. a year, are now worth nothing. The price of kelp since 1822 has not been, at an average, above 4*l*. a ton; and the article will, most probably, soon cease to be produced.

This result, though injurious to the proprietors of kelp shores, and productive of temporary distress to the labourers employed in the manufacture, is not to be regretted. It could not have been obviated, without keeping up the price of some of the most important necessities of life at a forced and unnatural elevation. The high price of kelp was occasioned by the exigencies of the late war, which, besides obstructing the supply of barilla, forced government to lay high duties on it and on salt. The proprietors had not the vestige of a ground for considering that such a state of things would be permanent; they

did right in profiting by it while it lasted; but they could not expect that government was to subject the country, during peace, to some of the severest privations occasioned by the war, merely that they might continue to enjoy an accidental advantage.

KENTLEDGE, the name sometimes given to the iron pigs cast in a particular form for ballasting ships, and employed for that purpose.

KERMES (Ger. *Scharlachbeeren*; Du. *Grein*, *Scharlakenbessen*; It. *Grana*, *Chermes*, *Cremese*, *Cocchi*; Sp. *Grana Kermes*, *Grana de la coscoja*), an insect (*Coccus ilicis* Lin.) of the same species as the true Mexican cochineal, found upon the *quercus ilex*, a species of oak growing in Spain, France, the Levant, &c. Before the discovery of America, kermes was the most esteemed drug for dyeing scarlet, and had been used for that purpose from a very remote period. Beckmann inclines to think that it was employed by the Phœnicians, and that it excelled even the famous Tyrian purple. — (*Hist. of Invent.* vol. ii. p. 197. Eng. ed.) From the name of *coccum* or *coccus*, cloth dyed with kermes was called *coccinum*, and persons wearing this cloth were said by the Romans to be *coccinati*. — (*Mart. lib. i. epig. 97. lin. 6.*) It is singular, however, notwithstanding its extensive use in antiquity, that the ancients had the most incorrect notions with respect to the nature of kermes; many of them supposing that it was the grains (*grana*) or fruit of the *ilex*. This was Pliny's opinion: others after him considered it in the same light, or as an excrescence formed by the puncture of a particular kind of fly, like the gall nut. It was not till the early part of last century that it was finally and satisfactorily established that the kermes is really nothing but an insect, assuming the appearance of a berry in the process of drying. The term kermes is of Persian origin. The Arabians had been acquainted with this production from the earliest periods in Africa; and having found it in Spain, they cultivated it extensively as an article of commerce, as well as a dye drug for their own use. But since the introduction of cochineal, it has become an object of comparatively trifling importance. It is still, however, prepared in some parts of Spain. Cloths dyed with kermes are of a deep red colour; and though much inferior in brilliancy to the scarlet cloths dyed with real Mexican cochineal, they retain the colour better, and are less liable to stain. The old tapestries of Brussels, and other places in Flanders, which have scarcely lost any thing of their original vivacity, though 200 years old, were all dyed with kermes. The history of this production has been treated with great learning by Beckmann (*Hist. of Invent.* vol. i. pp. 171—191. 1st ed. trans.); and by Dr. Bancroft (*Permanent Colours*, vol. i. pp. 393—409.)

KINO (Fr. *Gomme de Kino*; Ge. *Kinoharz*; It. *Chino*), a gum, the produce of trees that grow in the East and West Indies, Africa, Botany Bay, &c. The kino now found in the shops is said by Dr. A. T. Thomson to come from India, and to be the produce of the *nauclea gambir*. The branches and twigs are bruised and boiled in water. The decoction is then evaporated until it acquires the consistence of an extract, which is kino. It is imported in chests containing from 1 to 2 cwt.; and on the inside of the lid of each chest is a paper, inscribed with the name of John Brown, the month and year of its importation, and stating that it is the produce of Amboyna. It is inodorous, very rough, and slightly bitter when first taken into the mouth: but it afterwards impresses a degree of sweetness on the palate. It is in small, uniform, deep brown, shining, brittle fragments, which appear like portions of a dried extract broken down; being perfectly uniform in their appearance. It is easily pulverised, affording a powder of a lighter brown colour than the fragments. But it may be doubted whether the inspissated juice of the *nauclea gambir* ought to be considered as kino. Dr. Ainslie says that Botany Bay kino is the only kind he had seen in an Indian bazaar. The tree which yields it grows to a great height: it flows from incisions made into the wood of the trunk. — (*Thomson's Dispensatory*; *Ainslie's Materia Indica*.)

KNIVES (Ger. *Messer*; Du. *Messen*; Fr. *Couteaux*; It. *Coltelli*; Sp. *Cuchillos*; Rus. *Noshi*) well known utensils made of iron and steel, and employed to cut with: they are principally manufactured in London and Sheffield. Knives are made for a variety of purposes, as their different denominations imply; such as table knives, pen-knives, oyster knives, pruning knives, &c. Although England at present excels every part of the world in the manufacture of knives, as in most branches of cutlery, the finer kinds were imported until the reign of Elizabeth. It is stated by Mr. Macpherson (*Annals of Com. Anno 1563*), that knives were not made for use in England till 1563; but there can be no doubt that this is an error. They had been made, though probably of a rude and clumsy pattern, for centuries before, in the district called Hallamshire, of which Sheffield is the centre; and the cutlers of London were formed into a corporation in 1417. — (*Manufactures in Metal*, vol. ii. c. i. in *Lardner's Cyclopædia*.)

KÖNIGSBERG, the capital of East Prussia, in lat. 54° 42' 11" N., lon. 20° 29' 15" E. Population 68,000.

Port, &c.—Königsberg is situated on the Pregel, which flows into the Frische Haff, or Fresh Bay, — a large lake having from 10 to 14 feet water. The bar at the mouth of the Pregel has only from 5 to 6 feet water, so that none but flat-bottomed boats can ascend to the city. Pillau, in lat. 54° 33' 39" N., lon.

19° 52' 30" E., on the north side of the entrance from the Baltic to the Frische Haff, is properly the port of Königsberg. Within these few years, a light-house has been erected on a rising ground, a little to the south of Pillau, the lantern of which is elevated 103 feet above the level of the sea. The light is fixed and brilliant. The entrance to the harbour is marked by buoys; those on the larboard side being surmounted by small flags. A Gothic building, 120 feet above the level of the sea, has been erected to serve for a land-mark; at a distance it looks like a three-masted ship under sail. There is usually from 15 to 16 feet water between the buoys on entering the harbour; but particular winds occasion material differences in this respect.

Trade of Königsberg. — Being situated on a navigable river of considerable importance, Königsberg has a large command of internal navigation, and is the principal emporium of a large extent of country. Wheat, rye, and other species of grain, are the chief articles of export. The wheat is somewhat similar to that of Dantzic, but of inferior quality, being larger in the berry, and thicker skinned. The rye is thin, and also the barley, with few exceptions, and light. Peas are of a remarkably large quality. Oats are common feed, with a slight admixture of tares; but as these last answer in some degree the purpose of beans, the value of the oats is rather enhanced than otherwise by the circumstance. More tares are shipped here than from any other port in the Baltic. The prices of all sorts of grain are usually lower at Königsberg than at the neighbouring Prussian ports. Hemp, flax, linseed, yarn, and bristles, are largely exported; with smaller quantities of wool, ashes, feathers, wax, hides and skins, &c. The bristles are the best in the Baltic. Timber, deals, and staves, are as good as at Memel, but are rather scarce. The imports are coffee, sugar, cotton stuffs and yarn, hardware, dye woods, spices, tobacco, coals, rum, &c. Salt is a government monopoly; any person being allowed to import it, but he must either sell it to government at a price fixed by them, or export it again.

Money, Weights, and Measures, same as at DANTZIC; which see.

Account of the Exports of the different Species of Grain from Königsberg during each of the Fourteen Years ending with 1831.

	1818.	1819.	1820.	1821.	1822.	1823.	1824.	1825.	1826.	1827.	1828.	1829.	1830.	1831.
	<i>Lasts.</i>	<i>Lasts.</i>	<i>Lasts.</i>	<i>Lasts.</i>	<i>Lasts.</i>	<i>Lasts.</i>	<i>Lasts.</i>	<i>Lasts.</i>	<i>Lasts.</i>	<i>Lasts.</i>	<i>Lasts.</i>	<i>Lasts.</i>	<i>Lasts.</i>	<i>Lasts.</i>
Wheat	3,129	2,861	3,591	591	428	3,754	816	1,483	3,754	9,543	7,698	7,505	7,505	7,505
Rye	8,429	7,360	6,769	1,459	100	1,030	393	657	692	7,228	12,920	8,154	25,420	16,900
Barley	4,425	2,952	818	215	292	24	298	1,531	201	2,322	1,346	2,272	1,687	988
Oats	3,859	1,513	5,565	864	200	116	1,566	593	5,321	8,480	1,568	3,660	8,310	4,092
Peas	2,953	1,991	1,210	234	208	215	412	712	863	503	919	422	2,360	1,506
Beans	-	-	136	41	-	-	-	-	98	56	-	-	99	134
Tares	-	-	459	488	78	-	22	926	716	929	518	607	141	326
Linseed, hemp, and rapeseed	1,823	2,497	1,864	5,173	320	1,257	1,016	2,271	2,728	2,884	3,718	5,873	3,321	1,884
Malt	4	28	49	30	-	2	-	-	10	-	-	-	-	-
Total	24,622	18,148	19,665	7,612	1,711	3,094	5,613	7,306	12,315	25,545	30,421	26,459	48,843	33,395

Exclusive of corn, the quantities of the principal articles exported from Königsberg in 1830 and 1831 were —

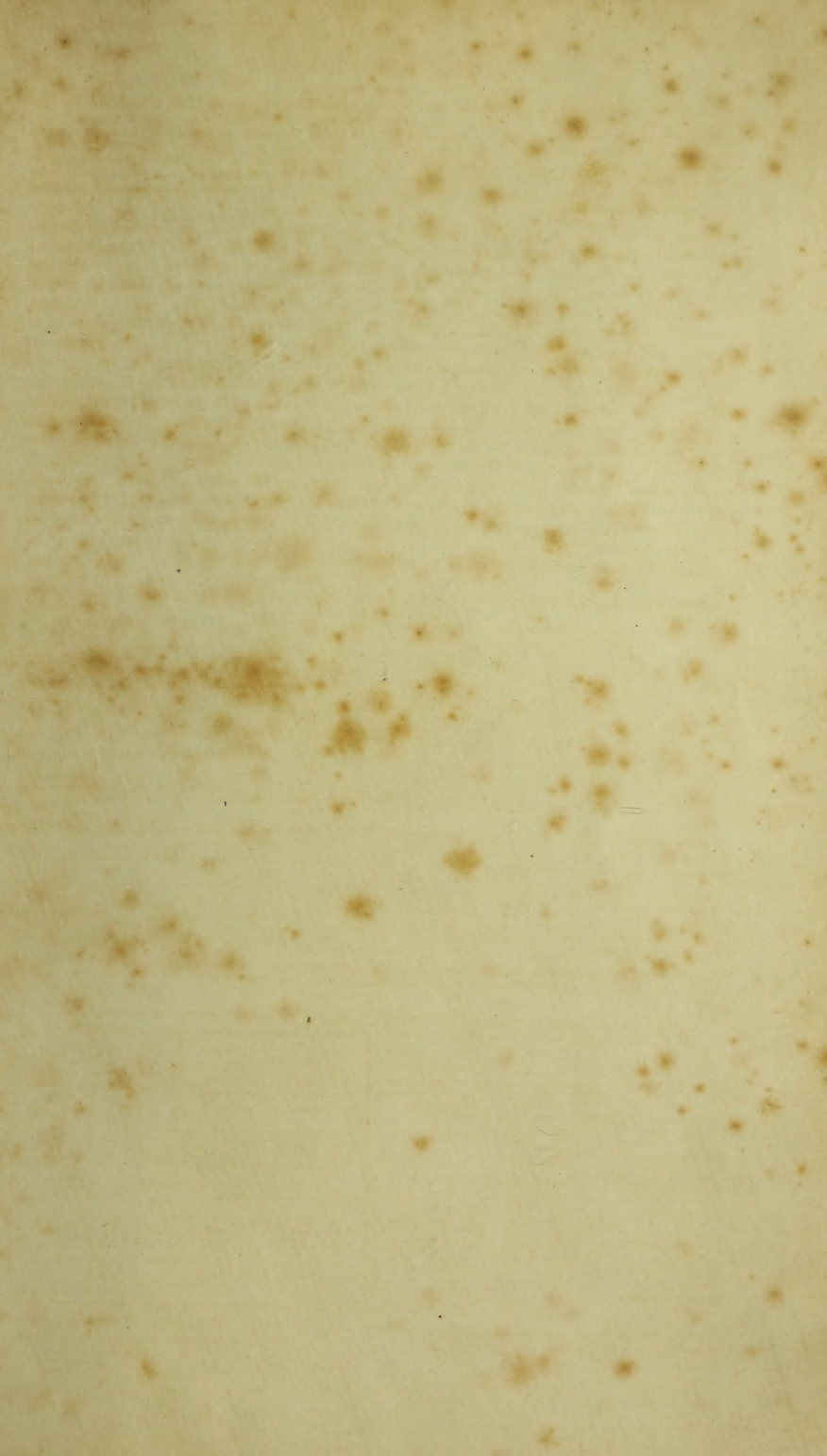
Articles.	1830.	1831.	Articles.	1830.	1831.
Ashes - - - lbs.	82,170	-	Hides and skins - - - lbs.	53,707	17,523
Bristles - - -	107,997	107,811	Linseed cakes - - - stone	-	31,830
Feathers - - -	15,860	15,411	Wax - - - lbs.	31,955	23,760
Flax and flax codilla - - stone	75,230	35,900	Wool - - -	-	118,668
Hemp and hemp codilla - -	60,276	9,473	Yarn, Lith. and Erml. - bundles	8,000	9,000

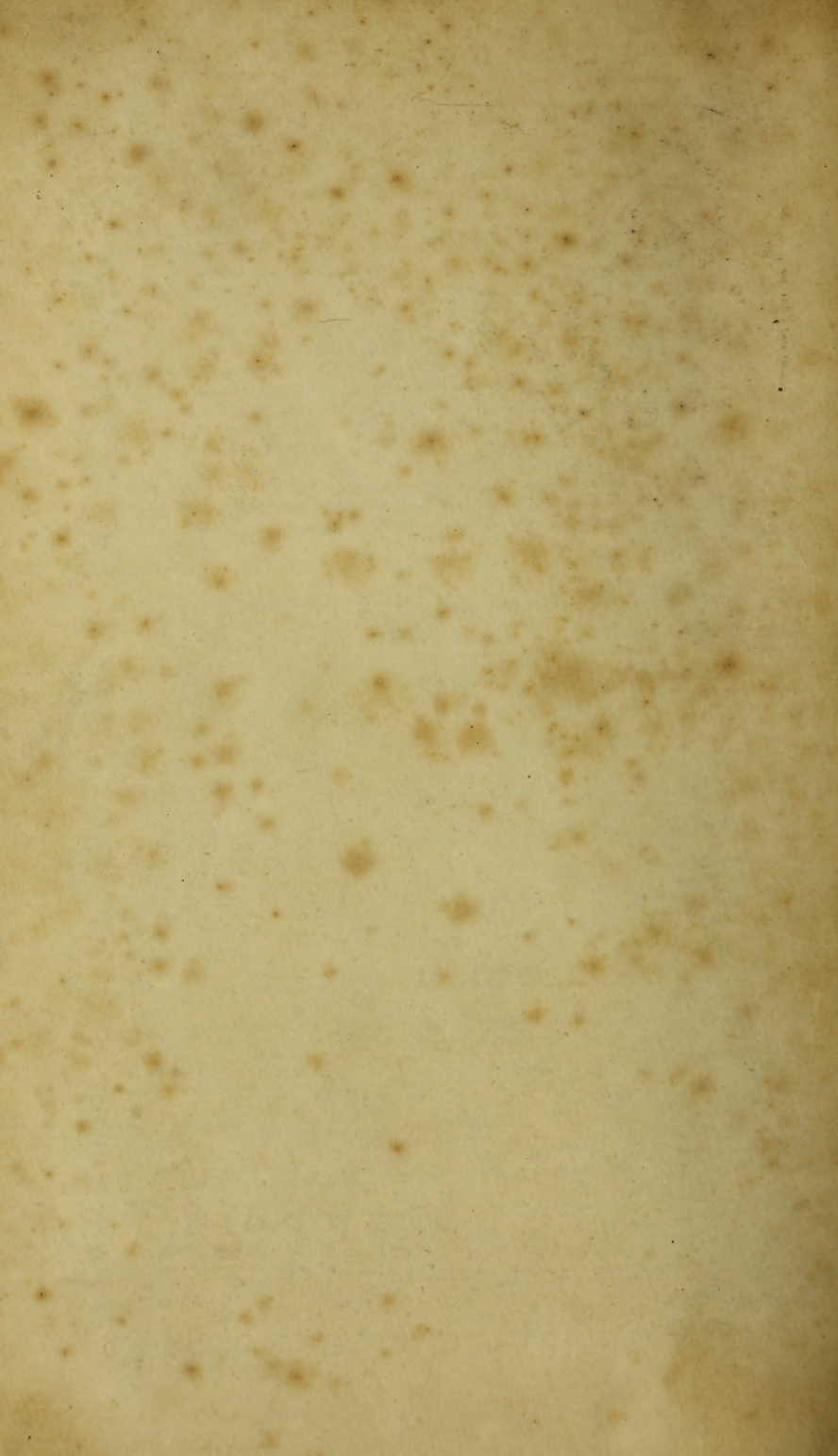
Arrivals in 1831. — In 1831, there entered the port of Königsberg (Pillau) 704 ships, of the burden of 43,928 tons. In 1832, 43 British ships, of the burden of 3,592 tons, cleared out.

Prices free on board of the principal Articles of Export from Königsberg, 1st of June, 1832.

Articles.	Prime Cost in Prussian Currency.	Free on board in Sterling Money.	Articles.	Prime Cost in Prussian Currency.	Free on board in Sterling Money.
	<i>Sil. gr. Per last.</i>	<i>L. s. d. Per quarter.</i>		<i>Sil. gr. Per st. of 33 lb.</i>	<i>L. s. d. Per ton.</i>
Wheat, old, mixed and high mixed	450 to 500	2 3 8 to 2 8 4	Hemp, clean	11½	39 5 0
old, inferior kind	400 to 430	1 18 10 to 2 1 3	cut	10½ to 11	35 18 0 to 37 10 0
new, best mixed and high mixed	450 to 500	2 3 8 to 2 8 4	Lagen	9½ to 10	32 11 0 to 34 6 0
new inferior red, mixed and best red	380 to 430	1 16 10 to 2 1 3	Flax, Druana, crown, No. 1.	10½ to 11½	36 2 0 to 39 9 0
Rye, old and new	250 to 260	1 2 9 to 1 5 8	Podolia, crown, No. 1.	10½ to 11½	36 2 0 to 39 9 0
Barley, large	190 to 200	0 19 0 to 0 19 6		<i>Per 330 lbs.</i>	<i>Per cent.</i>
small	176 to 185	0 17 2 to 0 18 6	Ashes, calcined crown	70	1 5 4
Oats	110 to 130	0 11 6 to 0 13 4		<i>Per lb.</i>	
Peas, white, new	240 to 270	1 3 8 to 1 6 7	Bristles, best white crown	65 gr. — 72 gr.	12 13 0 to 15 8 6
grey	240 to 270	1 3 8 to 1 6 7		42	8 0 0
Beans	210 to 230	0 10 10 to 1 2 9		<i>Per bundle.</i>	<i>Per bundle.</i>
Tares	150 to 170	0 15 3 to 0 17 2	Yarn, Lith. 12—20 lbs.	5½	0 5 8
	<i>Per barrel.</i>	<i>Per barrel.</i>	20—40 lbs.	5½	0 6 3
Linseed, crushing	13½ to 14	1 11 6 to 1 12 10	40—60 lbs.	6	0 6 9 to 0 6 10
sowing	19 to 21	1 0 0 to 1 2 0			

The above prices in sterling money, free on board, are calculated at the exchange of 205 s. gr., and at the proportion of 10½ Imp. qrs. per last.





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